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ABSTRACT

This annual report of the Ministry of Learning contains the minister's accountability statement, the audited consolidated financial statements of the ministry, and a comparison of actual performance results with desired results set out in the ministry business plan. It also includes the financial statements of entities making up the ministry, including the Department of Learning and the Alberta School Foundation Fund (for which the minister is responsible); other financial information as required by the Financial Administration Act and Government Accountability Act (either as separate reports or as part of financial statements, and to the extent that the ministry has anything to report); and financial information relating to accountable organizations and trust funds including the Alberta Teachers' Retirement Fund, school authorities in the public education system (public and separate school boards and charter schools), the universities, technical institutes, public colleges, and the Banff Centre for Continuing Education. Appendices include a summary of accomplishments--the Alberta Learning Restated Business Plan, 1999-2002, endnotes for results analysis, the impact of government reorganization on ministry goals and performance measures, government organization changes for 1999/2000, and entities' financial information in ministry annual reports. (RT)

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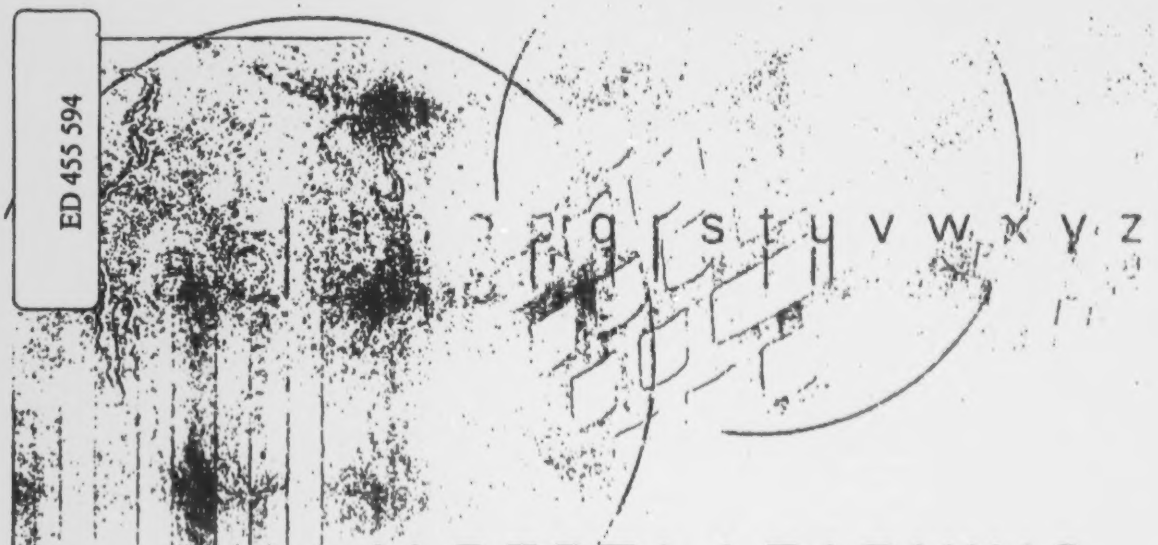
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ALBERTA LEARNING

Optimizing human potential.

Annual Report
1999/2000

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Public Accounts, 1999/2000

PREFACE

The Public Accounts of Alberta are prepared in accordance with the Financial Administration Act and the Government Accountability Act. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 18 Ministries.

The annual report of the Government of Alberta released in June contains the Provincial Treasurer's accountability statement, the consolidated financial statements of the Province and a comparison of the actual performance results to desired results set out in the government's business plan, including the *Measuring Up* report.

This annual report of the Ministry of Learning contains the Minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Learning and the Alberta School Foundation Fund for which the Minister is responsible.**
- **other financial information as required by the Financial Administration Act and Government Accountability Act, either as separate reports or as part of financial statements, to the extent that the Ministry has anything to report.**
- **financial information relating to accountable organizations and trust funds which includes the Alberta Teachers' Retirement Fund, school authorities in the public education system (public and separate school boards and charter schools), the universities, technical institutes, public colleges and the Banff Centre for Continuing Education.**

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Minister's Accountability Statement

The Ministry's Annual Report for the year ended March 31, 2000 was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 14, 2000 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Dr. Lyle Oberg
Minister of Learning

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Minister's Message

It is an exciting time to be involved in education. We have just entered a new century where the ability to acquire knowledge and skills increasingly plays a significant role in our continued success and quality of life. In response, the Government of Alberta created a new ministry of Learning with a new focus on meeting these challenges. Learning is no longer reserved for school children or young adults – our focus must now turn to lifelong learning.

Since Alberta Learning's creation a year ago, I see many successes – successes made possible through our partnerships. Last November, over 200 Albertans from around the province gathered for the Minister's Forum to provide input on how to foster lifelong learning in the province. Given the multi-faceted nature of learning, this rich mix of insights and experience will be valuable to meeting the wide variety of needs among learners.

Building on the forum's discussions, MLA Wayne Cao's Committee on Lifelong Learning talked to stakeholders about how we can improve learning opportunities for adults seeking to improve their career potential. Our mandate requires us to plan for shifting needs in the workforce and the community. To help accomplish our goals, we worked through two MLA committees to help address these issues. MLA Rob Renner's Committee began a review of the post-secondary funding framework to ensure our funding mechanisms help post-secondary institutions provide the best possible learning opportunities. MLA Mark Hlady's Committee on Growth and Density visited school jurisdictions that are facing rapid economic growth and identified ways to make our funding model more adaptive to changing local needs.

The $151 million one-time grant, which was divided on an equal per student basis, represented another major initiative to give school boards more flexibility in addressing local pressure points. The funding allowed school boards to eliminate accumulated deficits, as well as reward those school boards that recorded balanced budgets.

We continued to look at local needs when, together with our education partners, we created the Alberta Initiative for School Improvement (AISI). Through AISI, we designed a program to improve student learning that would encourage initiatives reflecting the unique needs within different school jurisdictions. Through AISI, we also built a ready mechanism for ongoing collaboration that will be vital to every initiative we undertake.

Parents and all members of the community also have an important role to play in providing quality education to children. To further strengthen this role, we made significant progress on a review of school councils that drew on the input of over 3,000 Albertans.

We remain committed to ensuring supports are in place for students with special needs. This year, an additional $16 million was released by lifting the caps on funding for special needs and English as a Second Language students. Based on further consultations, Alberta Learning revised severe special needs funding so that school authorities registering students mid-year can also receive funding for needed programs. The adjustment resulted in an additional $2 million in assistance to school boards.

To improve the learning success of First Nations, Metis and Inuit students, Alberta Learning initiated the Native Education Policy

Review to find ways of better meeting their needs. As a significant province-wide consultation, the review is an important opportunity to strengthen relationships and foster a greater appreciation by all Albertans for Aboriginal culture.

More than 60 per cent of new jobs created in the next five years will require post-secondary education – many people will have three or four careers during their lifetimes. Given these realities, a large number of adults will enter or return to adult learning in the next several years. For the 1999/2000 fiscal year, Alberta Learning's innovative Access Fund allocated over $25.9 million to the creation of 1,200 new post-secondary student spaces in areas of high growth. In a joint announcement with Alberta Infrastructure, Learning allocated an additional $38 million in one-time infrastructure grants to upgrade existing post-secondary facilities.

On the apprenticeship front, two significant initiatives were begun as a result of industry consultations. Amendments to the Apprenticeship and Industry Training Act were introduced, which will allow for greater responsiveness to industry needs; and work was begun on providing a wider range of career choices within the Heavy Equipment Technician program.

With these educational priorities, we have committed to a 19% increase in spending over the next three years – an investment that is based on a solid record of collaboration to identify key learner needs. To meet the unique and changing needs of learners, we will continue to explore new ways of delivering programs and offering alternatives beyond full-time, classroom-based instruction.

We have an excellent learning system. We have outstanding, dedicated teachers. We have a highly educated adult population. Our students consistently outperform their peers across the country and internationally – and we want to keep it that way. To stay ahead, we are making changes in response to the trends that are shaping our world. We all have a stake in the success of Alberta's students. When they succeed our province succeeds.

Dr. Lyle Oberg
Minister of Learning

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Management's Responsibility for Reporting

The Ministry of Learning includes:

- the Alberta School Foundation Fund (ASFF);
- the Department of Learning.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, we ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Ministry of Learning. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgements. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the Province under ministry administration,
- provide Cabinet, Treasury Board, the Provincial Treasurer and the Minister any information needed to fulfill their responsibilities, and
- facilitate preparation of ministry business plans and annual reports required under the Government Accountability Act.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executive of the individual entities within the ministry.

Maria David-Evans
Deputy Minister
Ministry of Learning

Overview

Introduction

As part of the government reorganization, Alberta Learning was created in May 1999 from substantial portions of the former departments of Education and Advanced Education and Career Development. The key objective of the restructuring was to improve government services and programs through better organization and interdepartmental teamwork.

For Alberta Learning, the reorganization was part of enhancing government's focus on people development - "to equip Albertans of all ages with the information, skills and training they need to live and work in the information age … and to ensure our children grow up healthy and safe."

A new vision, mission and goals for a lifelong learning system were created in consultation with stakeholders.

Vision: "Optimizing human potential."

Mission: "Alberta Learning's leadership and work with partners build a globally recognized lifelong learning community that enables Albertans to be responsible, caring, creative, self-reliant and contributing members of a knowledge-based and prosperous society."

Goals: Alberta Learning is committed to:
- providing high quality learning opportunities;
- excellence in learner achievement;
- well prepared learners for lifelong learning, the world of work and citizenship;
- effective working relationships with partners; and
- highly responsive and responsible ministry.

Working to achieve these goals will help ensure our people and province continue to prosper well into the new century.

During its first year of operation, Alberta Learning has focused on its core businesses of basic learning, adult learning and apprenticeship and industry training as well as worked with partners and stakeholders to create a more integrated lifelong learning system for Albertans, while maintaining the strength of the existing basic education and adult learning systems.

The accomplishments and performance of the Ministry in 1999/2000 are profiled in the pages that follow. Targets for 1999/2000, which apply to the Ministry's core performance measures, are found in former Alberta Education's three-year plan for 1997/98 to 1999/2000 as well as Alberta Learning's restated business plan, 1999/2000 - 2000/01. Change in performance is compared to the base year of 1995/96 unless otherwise noted.

Highlights: Key Accomplishments, 1999/2000

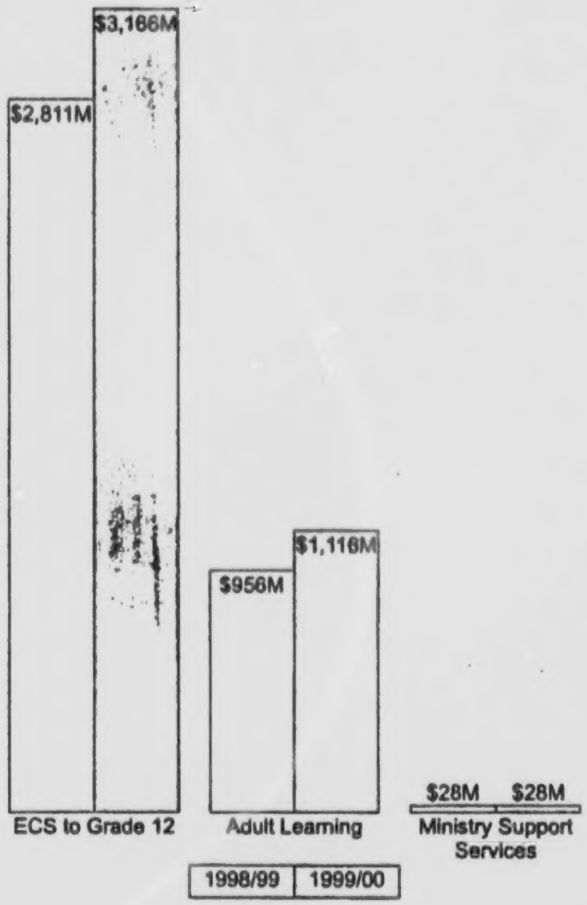
CHALLENGES	ALBERTA LEARNING'S RESPONSE
Lifelong Learning Building a fully integrated system	• Established the 56-member Transition Team comprised of staff, representatives of partnering ministries and stakeholders to guide the department re-organization process and the development of Ministry goals and outcomes. • Held the first Minister's Forum on Lifelong Learning in November 1999, attended by 200 Albertans to discuss issues regarding priorities for lifelong learning. • Initiated province-wide consultations, through the MLA Committee on Lifelong Learning, to identify new strategies for encouraging Albertans to continue learning throughout their lives. • Expanded Campus Alberta to include partners in basic education and industry and planned a Symposium for the fall of 2000. • Worked with partnering ministries to prepare a plan for healthy birth outcomes, optimal early childhood development and ongoing support for parents.
Basic Learning Sustaining a world-class education for Alberta students	• Increased support for schools by 12.6% ($355 million), for a total of more than $3 billion. • Addressed cost pressures of high growth school systems through an MLA Team review of sparsity and density funding. • Developed the Alberta Initiative for School Improvement (AISI) with partners to provide $66 million each school year to improve student learning outcomes. • Initiated a study of barriers to high school completion. • Launched a stakeholder consultation to better define the results Albertans expect from the Early Childhood Services (ECS) to grade 12 learning system. • Implemented teacher growth, supervision and evaluation policies in all school boards. • Signed an interprovincial Agreement-in-Principle for Teacher Labour Mobility and collaborated with partners to develop an Alberta Portability Credential for teachers moving to other provinces. • Sought stakeholder input on the School Council review report that confirmed the role of parents and focused on improving communication and encouraging leadership.
Keeping student programs up to date	• Completed the English and French language versions of the Information and Technology Program of Studies for province-wide implementation in September 2000 in grades 1-12. • Revised the ECS-grade 12 physical education and language arts courses. • Completed teacher resources to assess elementary students in Français and French Language Arts. • Allocated $2.2 million to regional consortia for teacher support on the implementation of the revised high school mathematics courses and provided workshops on the diploma examinations being developed for Pure Mathematics 30 and Applied Mathematics 30. • Promoted and supported the integration and effective use of technology for student instruction in a variety of delivery modes including traditional classrooms, virtual-online schools, and distance learning-correspondence learning environments.
Meeting needs of diverse populations of students	• With the western provinces, completed a common Aboriginal language and culture curriculum framework. • Created the Greater South Francophone Education Authority. • Removed caps on funding for English as a Second language programs and, with partners, identified best practices for Early Literacy and English as a Second Language Programs.
Supporting students with special needs	• Restructured funding for students with severe special needs by removing caps and providing pro-rated funding for students who move to a different school jurisdiction during the year. • Working with the Alberta Teachers' Association, developed and distributed *Teaching Students with Emotional Disorders and/or Mental Illnesses.* • Initiated a review of special education with partners to improve efficiency and effectiveness.
Addressing public concerns about safety of children in school	• With partners, developed and implemented strategies to foster safe and caring schools, including sponsoring Canada's first Safe and Caring Conference. • Revised the School Act to promote safe and caring learning environments for students.

Adult Learning Sustaining a world-class adult learning system	• Increased support for adult learning programs, including apprenticeship, by 16.7% ($160 million), a total of over $1 billion. • Approved 10 applied-degree and 27 information and computer technology programs. • Allocated additional $38 million in one-time grants to upgrade existing post-secondary facilities.
Addressing public concern about post-secondary student costs	• Initiated the Universities Coordinating Council review of Alberta's admission and transfer policies to ensure that learners have the best possible access to post-secondary educational opportunities. • Provided $110 million to assist post-secondary learners (grants, scholarships, loans), including $67 million to reduce debt levels of post-secondary graduates, up from $61 million in 1998/99. • Promoted the loan remission program to ensure eligible graduates apply for debt relief.
Recognizing and rewarding excellence	• Awarded $17 million to 26 post-secondary institutions based on progress on key performance indicators. • Introduced two new scholarship programs for 2000/01: Jason Lang awards to 3,000 students for first year achievement, and Laurence Decore awards to 100 students for student leadership.
Preparing Albertans for the global economy	• Initiated development of Alberta's International Education Strategy, which is designed to provide Albertans with the skills and abilities they need to compete internationally. • Created over 1,200 spaces for post-secondary students in information and computer technology programs and other priority areas. • Launched a research study to identify key factors that influence Albertans' decisions to pursue post-secondary education. • Initiated an MLA/stakeholder review of post-secondary funding to ensure flexibility for institutions and accessible, responsive and affordable learning opportunities for Albertans.
Apprenticeship & Industry Training Responding to industry demand in a rapidly expanding economy	• Revised legislation to enhance responsiveness of the apprenticeship and industry training system. • Certified 4,424 journeymen up from 4,200 in 1998. • Certified an additional 450 individuals through the Qualification Program and Alberta Journeyman Equivalence Program in 1999, up from 390 in 1998. • Through the ACCESS fund, provided 2,100 new student spaces for apprenticeship technical training over two years. • Developed, with other provinces, an Interprovincial Common Core Curriculum Standard for the carpentry trade. • Increased the number of students enrolled in the registered apprenticeship program (RAP) by 27%. • Provided a wider range of career choices in the Heavy Equipment Technician apprenticeship program through the development of four craft areas in this trade. • Developed individual learning modules in a number of designated trades to allow for greater flexibility in the delivery of technical training.
Effective Partnerships Enhancing integration of government services	• Developed a transferable model for working collaboratively with partners in designing the Alberta Initiative for School Improvement. • Launched the student health program through joint service plans with school authorities, health authorities, child and family services authorities and the Mental Health Board, with funding of $26 million per school year. • Worked with provincial governments involved in the Western Canada Protocol to select resources, develop distance learning materials and initiate French language projects. • Worked cooperatively with Alberta Corporate Service Centre (ACSC) to plan for the smooth implementation of appropriate shared services.
Strengthening service to Albertans through collaboration	• Co-led four cross-department partnerships: the Alberta Children's Initiative, People and Prosperity, Get Ready Alberta, and the Youth Employment Strategy. • Worked with other ministries to plan access to an affordable, high-speed telecommunications network by schools and other learning institutions across the province. • In partnership with First Nation and Metis organizations, consulted with 4,400 people on a review of the Native Education Policy focusing on improving success of Aboriginal learners. • Worked with Alberta Apprenticeship and Industry Training Board to enhance the effectiveness of the industry advisory network. • Held public consultations with more than 6,000 Albertans on such topics as curriculum development, school board funding and accountability, the Community Adult Learning Program Policy, the Survey of Employers of Apprentices and the School Council review.

Note: See Appendix 1 for a more detailed summary of accomplishments.

Financial Highlights

ALBERTA'S INVESTMENT IN LEARNING



Support to both basic and adult learning increased:
- from $2.8 billion to over $3 billion for early childhood services to grade 12; and
- from $.9 billion to over $1 billion for adult learning, including apprenticeship and industry training.

Ministry support services remained the same between 1999/2000 and 1998/99.

For further information, see Financial Results and Performance.

Highlights: Performance at a Glance

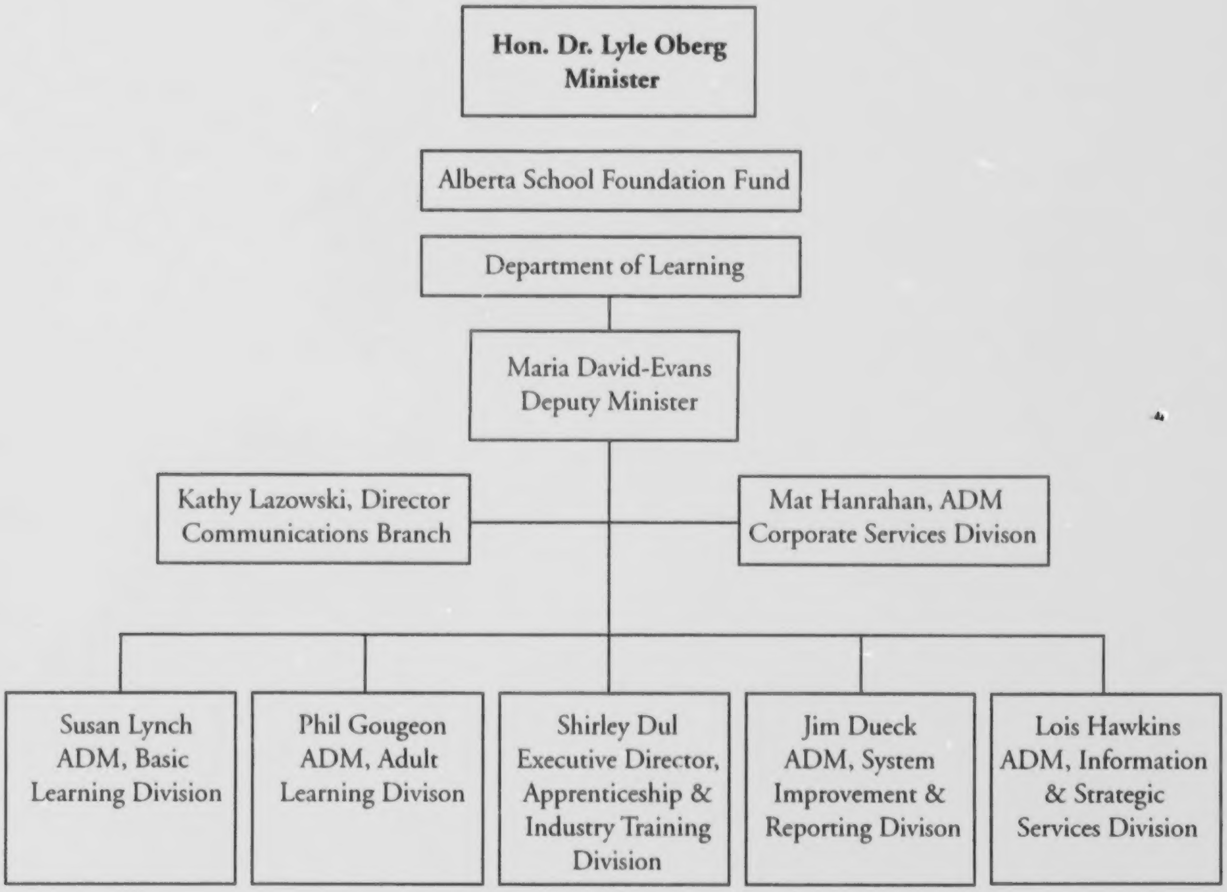
OUTCOMES	CORE INDICATORS		RESULTS FOR 1999/2000
Goal 1: High Quality Programs			
Flexible and responsive programs meet learning needs.	Quality of basic education	✓	A very large majority of high school students (95%) and parents (87%) are satisfied with the quality of education.
	Preparation of adults for the workplace	⬆	Over 3/4 of Albertans are satisfied that adult learners are being prepared for the workforce.
Programs are accessible.	Adult participation in learning	=	One in three adults participate in learning.**
	Services for children with severe special needs	=	More than 75% of parents continue to be satisfied with overall services for their children with severe special needs.
Programs are affordable.	Post-secondary tuition revenue	✓	Tuition revenue is at 22% of net operating expenditures, which is well within the 30% cap.
	Involvement in school decision making	=	More than 3 of 4 parents and 2/3 of the public are satisfied with their opportunities for involvement in decision making in schools.*
Goal 2: Excellence in Learner Achievement			
Learners achieve high standards.	Quality of teaching	=	A large majority of parents (80%) and students (92%) are satisfied with teaching quality. *
	Student achievement	⬆	Overall, more students (over 84%) achieved the acceptable standard on provincial achievement tests in grades 3, 6 and 9.
Learners complete programs.		✓	Students continue to exceed the standard of excellence on provincial achievement tests overall.
		=	Students met or nearly met the acceptable standard in four of ten diploma exams.
	High school completion	=	70% of students have received their diploma or certificate within 6 years of entering grade 9.
Goal 3: Well Prepared Learners for Lifelong Learning, the World of Work and Citizenship			
Learners are prepared for lifelong learning, work and citizenship.	Employment of post-secondary graduates	=	A large majority (81%) of post-secondary graduates are employed with most employed in jobs related to their education.**
	Academic/technical skills of post-secondary graduates	=	Over 80% of employers are satisfied with the academic/technical skills of post-secondary graduates. **
	Quality of adult learning	✓	A very large majority of adult learners (91%) are satisfied with their recent education or training.
	Curriculum quality	=	Almost 2/3 of the public agree students are learning what they need to know. *
		⬇	A majority of parents (77%) agree students are learning what they need to know, down from 83% in 1995/96. *
Goal 4: Effective Working Relationships with Partners			
Joint initiatives meet Albertans' learning needs and achieve social and economic goals of province.	Department's working relationships (New Measure)	*New*	Over 3/4 of partners and stakeholders are satisfied that Alberta Learning staff are collaborative and responsive in working relationships. *
Goal 5: Highly Responsive and Responsible Ministry			
Ministry demonstrates value for dollars, leadership and continuous improvement.	Value for money	✓	Over half of the public are satisfied with value for money spent on education.
		⬇	A majority of parents (71%) are satisfied with value for money spent on education, down from 78% in 1995/96.
	Administrative efficiency	✓	Only 1.6% of total spending was used on department functions.

From base year: = No change ✓ Met or exceeded target ⬆ Improved performance ⬇ Performance decline

* No target was set for 1999/2000. ** Target for 1999/2000 not applicable.

Entity Map: Alberta Learning

Ministry of Learning


Hon. Dr. Lyle Oberg
Minister
Alberta School Foundation Fund
Department of Learning
Maria David-Evans
Deputy Minister
Kathy Lazowski, Director
Communications Branch
Mat Hanrahan, ADM
Corporate Services Divison
Susan Lynch
ADM, Basic
Learning Division
Phil Gougeon
ADM, Adult
Learning Divison
Shirley Dul
Executive Director,
Apprenticeship &
Industry Training
Division
Jim Dueck
ADM, System
Improvement &
Reporting Divison
Lois Hawkins
ADM, Information
& Strategic
Services Division

Operational Overview: Ministry of Learning

ASSOCIATED ENTITIES

Alberta School Foundation Fund (ASFF) receives tax revenues from municipalities based on the equalized assessment of real property in Alberta, and on education mill rates established by the Lieutenant Governor in Council. These monies, along with those from the General Revenue Fund, are allocated on a fair and equitable basis to school authorities.

DEPARTMENT OF LEARNING

Mandate: Focusing on the Learner

Learners are at the centre of everything Alberta Learning does. It has a mandate to provide Albertans with access to quality lifelong learning opportunities. And with over 740,000 Albertans, from preschoolers to seniors accessing education, the Ministry leads a learning system that meets learners where they are – a system that allows them to move easily between school and the workplace, between high school and post-secondary learning and among post-secondary institutions across the province. To support this system the Ministry is responsible for the following core businesses:

Basic Learning
- Develop curriculum and set standards
- Evaluate curriculum and assess outcomes
- Certificate teachers and learners
- Fund school authorities
- Support students with special needs

Adult Learning
- Approve programs of study
- Provide student financial assistance to Albertans who require it to learn
- License and certify educational providers
- Fund educational providers, including research

Apprenticeship and Industry Training
- Develop program standards with industry
- Counsel apprentices and employers
- Provide funding for approved programs
- Certify learners

By:
- Being learner-focused
- Establishing and maintaining effective partnerships and linkages
- Being flexible, responsive and innovative
- Providing system-wide planning, policy and information management
- Evaluating performance and providing incentives
- Promoting seamless transitions and lifelong learning
- Ensuring system and fiscal accountability
- Sharing information and achievements
- Optimizing mobility and transferability

The core businesses provided the framework for creating the department structure.

All divisions in Alberta Learning provide a specific expertise to the learning system, and at the same time, all share a responsibility to provide integrated service by partnering with one another, as well as with other government departments, school authorities, post-secondary institutions, adult learning providers, stakeholder organizations and industry.

LEARNING SERVICES AND STANDARDS DIVISIONS

Learning Services and Standards refers to Alberta Learning's three core delivery divisions – Basic Learning, Adult Learning and Apprenticeship & Industry Training. These divisions work closely to ensure program continuity and smooth transitions for learners.

Basic Learning works with the province's school authorities and early childhood services operators to provide learning programs that affect birth through adolescence. This includes programs for preschool and school-age children. The work of the division focuses on setting standards for the province's school authorities. As well, the division provides services to support program implementation. Numerous specialized functions and projects related to special programming initiatives such as aboriginal education, coordination of the Alberta Children's Initiative, francophone education and programs for children with special needs contribute to laying the foundation for lifelong learning for all Alberta's children. **Phone:** 427-7484

Adult Learning assists adult learners financially through scholarships, bursaries and loans, and helps them access information on the learning opportunities available through the province's post-secondary institutions and community adult learning councils. By working with these organizations, the division identifies learning needs and approves and coordinates education programs across Alberta. Programs for adults range from post-secondary study to family literacy services, academic upgrading and English as a Second Language study. Based on analysis of institutions' business plans and key performance indicators, the division targets funding to meet the operational needs of both individual institutions and the adult learning system as a whole. **Phone:** 427-5607

Apprenticeship & Industry Training (AIT) works with the Alberta Apprenticeship and Industry Training Board and industry committees to ensure high school and adult apprentices receive formal instruction and on-the-job training to acquire skills in designated trades. The division supports the Board and industry committees to develop standards for formal instruction and apprentice examinations. The division works with post-secondary institutions and schools to schedule the delivery of formal instruction to apprentices. To identify long-term training needs in the province, the division works with the Board and its industry partners and negotiates with post-secondary institutions to offer training in response to industry needs. AIT counsels employers and apprentices from their initial application to journeyman certification, keeps records of each apprentice's contract and training progress and monitors over 12,000 job sites a year for compliance with legislation. **Phone:** 427-4601

INTEGRATING DIVISIONS

The Information & Strategic Services and System Improvement & Reporting divisions provide services that, by nature, focus on Ministry-wide operations and facilitate integration across all divisions. These divisions share responsibility with the Learning Services and Standards divisions for integrated processes like system-wide planning, business planning and performance measurement.

Information & Strategic Services (ISS) prepares the ministry and learning system to anticipate and respond to emerging issues and changes in direction. ISS assists the Alberta Learning Ministry in making strategic decisions on the learning system's long-term direction and goals. This is achieved by:

- conducting environmental scanning to gather information that helps identify social and economic factors relevant to the province's learning system and leading the ongoing consultation with Albertans and stakeholders to improve learner success,

- providing leadership and integration of policy development, policy research, immigration, international, aboriginal and federal-provincial issues,
- facilitating the strategic business planning process within the ministry, and
- managing the Ministry's information and technology systems, providing leadership in development of learning technologies and collaborating with school jurisdictions and post-secondary partners in implementation and integration of technology.

  Phone: 427-3663

System Improvement & Reporting (SIR) fosters continuous improvement and ensures accountability in the department and throughout our province's learning system. The division supports planning and budgeting activities by leading the development of a comprehensive performance measurement system for the Ministry that includes accountability frameworks, performance indicators, measures and targets. SIR works with educational institutions and school jurisdictions to monitor, measure and evaluate system performance on an ongoing basis. In partnership with Communications Division, SIR strives to ensure that Albertans are informed about the achievements of the province's learning system by developing and distributing the Alberta Learning Annual Results Report. As well, the division works with partners within and outside Alberta Learning to develop and evaluate specific systems improvement initiatives on a project basis. The division's involvement with these initiatives can take the form of issues identification, review of literature, primary research and data collection, project coordination and supervision, results analysis, and formulation of recommendations.
Phone: 422-1608;
Email: performance.measurement@gov.ab.ca

SUPPORT DIVISIONS

Corporate Services handles the Ministry's financial operations, which includes developing the Ministry's budget, calculating and awarding funding to all school authorities and analyzing the financial reporting submitted by those authorities. Corporate Services provides administrative services to ensure appropriate telecommunication tools and accommodations (office equipment and furniture) for all staff. The division implements Alberta Learning's Human Resource Plan and manages all Ministry human resource activities – including pay and benefits, staffing, employee performance measurement and employee relations. Corporate Services also provides advice on the drafting of legislation and distributes provincially authorized learning resources to schools and jurisdictions. **Phone: 427-2051**

Communications works with the Minister, the Department and Ministry partners to provide useful, timely and clear information to Albertans on achievements in the learning system. To support the department in reaching its goals, Communications provides strategic communications advice and planning services. The branch also provides specialized writing and editing skills, represents the Ministry to the public and media and facilitates effective communications to Ministry staff.
Phone: 427-2285
Email: comm.contact@gov.ab.ca

Impact of Government Reorganization, May 1999

The Ministry of Learning was created from substantial components of the former ministries of Advanced Education & Career Development and Education in May 1999.

At the start of the fiscal year (April 1, 1999):

- The Ministry of Education consisted of the Alberta School Foundation Fund and the Department of Education.
  Reporting to the Deputy Minister were the Regional Services, Corporate Services and Student Programs and Evaluation divisions and the Communications branch.
- The Ministry of Advanced Education and Career Development consisted of the Department of Advanced Education and Career Development (AECD), and the Personnel Administration Office.
  Reporting to the Deputy Minister were the Learner Assistance, Apprenticeship and Industry Training, Learning Support and Accountability, Information and Policy Services divisions, the Finance and Administrative Services, Human Resource Services and Communications branches, and the Learning Organization Project.

In the reorganization, the following components of the former ministries were relocated:

- From AECD, the Personnel Administration Office, Learner Assistance (except Student Finance), Labour Market Information and parts of Policy and of Evaluation became the responsibility of the new Ministry of Human Resources and Employment;
- Capital Infrastructure (Post-Secondary Institutions, AECD) and School Facilities (Education) were transferred to the new Ministry of Infrastructure; and
- University Research from AECD was incorporated into the new Ministry of Innovation and Science.

The remaining components were amalgamated into the new Alberta Learning divisions (see Entity Map on page 12).

Results Analysis

Deputy Minister's Message

It has been a year of challenges, opportunities and new ways of doing business! With the reorganization that took place in May 1999, Premier Klein created a new ministry that is focused on the learning needs of all Albertans of all ages. With this mandate, our challenge was to come up with a plan of action that would best support an environment of lifelong learning in our province – a challenge that we not only accepted, but viewed as an opportunity.

One of our most valuable opportunities involved bringing together partners from all areas of the learning system to set a solid direction for Alberta Learning. We established a Transition Team comprised of staff, representatives of partnering ministries and stakeholders, which met regularly to build the new ministry structure and business plan. The Transition Team has become a model for the collaborative way of working that is being infused into everything we do. We all recognize that by working together, we serve our students best.

Through this partnership effort, staff and stakeholders successfully turned around a new 1999 – 2002 business plan, the goals of which are reported on in the next section. These goals and the work done to meet them represent some of the department's first steps as a fully reorganized, established Alberta Learning. They are the beginning of a plan that we are moving forward with over the next three years.

In reviewing the past year, I am proud to note three major outcomes. We came through a significant restructuring process that required a great deal of energy and perseverance. We launched several brand new initiatives to move our vision of lifelong learning forward in a real and concrete way. And most important, we upheld the level of service that Albertans expect and deserve from the learning system. Our results demonstrate this: we met many of our targets and we're continuing to look at opportunities for improvement. I thank all staff, internally and system-wide, for making it all happen.

It is with pride that I point to our Summary of Accomplishments located in Appendix 1 of this report. As a summary, even this is only a snapshot of our achievements for the 1999/2000 fiscal year. It is a glimpse, however, of the important and exciting work underway in the learning system and our continuous process of striving for excellence.

Maria David-Evans
Deputy Minister

AUDITOR
GENERAL
Alberta

REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO KEY PERFORMANCE MEASURES

To the Members of the Legislative Assembly:

I have performed the following procedures in connection with the Ministry of Learning's performance measures included in the *1999-2000 Annual Report of the Ministry of Learning* as presented on pages 19 to 63.

1. Information obtained from an independent source, such as Statistics Canada, was agreed with the information supplied by the stated source. Information provided internally was agreed to the reports from the systems used to develop the information.
2. The calculations that converted source information into reported measures were tested.
3. The appropriateness of the description of each measure's methodology was assessed.

As a result of applying the above procedures, I found no exceptions. However, these procedures do not constitute an audit of the set of performance measures and therefore I express no opinion on the set of performance measures included in the *1999-2000 Annual Report of the Ministry of Learning*.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
September 19, 2000

Goal 1 - High Quality* Learning Opportunities

OUTCOMES

Flexibility and Responsiveness:

- The learning system meets the needs of all learners, society and the economy.
- The learning system is flexible and provides a variety of programs and modes of delivery.

Accessibility:

- All Albertans can participate in learning.
- Albertans with special needs can participate in learning.

Affordability:

- Cost is not a barrier to learners participating in learning opportunities.
- The learning system is affordable.

✔ Met or exceeded target
▪ No change
↑ Improved performance
↓ Performance decline

There are six Ministry core measures to assess and report on the goal of High Quality Learning Opportunities for Albertans. **Overall, two targets were met, one measure showed improvement and three remained unchanged.**

PERFORMANCE HIGHLIGHTS

✔ **Quality of Basic Education** – Student and parent satisfaction with the quality of education has remained high in recent years, with results for students at 95% and for parents at 87% in 1999/2000. Public satisfaction also has been constant.

↑ **Preparation of Adults for the Workforce** – Public satisfaction that adults are being prepared for the workforce has increased from 73% in 1995/96 to 76% in 1999/2000.

▪ **Adult Participation in Learning** – One in three adult Albertans participates in credit or non-credit programs.

▪ **Services for Special Needs Children** – Parent satisfaction with support services for their children with severe special needs has remained stable within the confidence interval.

✔ **Post-Secondary Tuition Revenue** – Tuition revenue comprises 22.1% of net operating expenditures and remains well within the legislated 30% cap.

▪ **Opportunities for Involvement** – Parent and public satisfaction with opportunities for involvement in schools has remained stable since 1995/96, with results of 78% and 66% respectively in 1999/2000. Satisfaction with actual involvement of both groups increased from 1995/96 to 1999/2000.

OPPORTUNITIES FOR IMPROVEMENT

- **Preparation of Adults for the Workforce** – Although satisfaction that adults are being prepared for the workforce has increased over the past few years, results remain below our target of 80%.
- **Services for Special Needs Children** – The percentage of parents satisfied with support services for their children with severe special needs is just below our target of 80%.

(*Quality = Up to date, available, accessible, affordable, responsive, recognized, high standards)

Quality of Basic Education

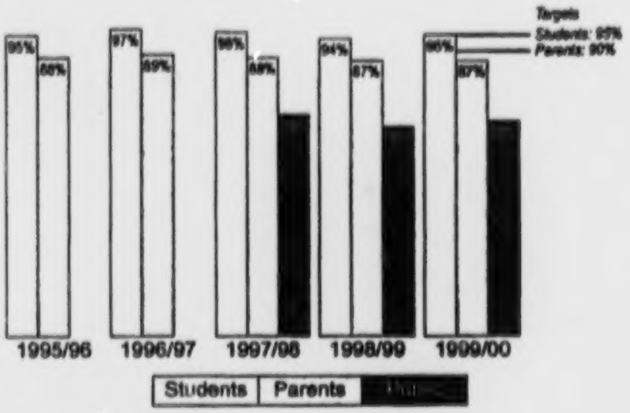
TARGET:

- Target for student satisfaction was met.
- Target for parent satisfaction was met when the confidence interval is taken into account.
- No target was set for public satisfaction for 1999/2000.

ANALYSIS:

- Student, parent and public satisfaction has remained constant in recent years.

High School Student, Parent and Public Satisfaction with Overall Quality of Education



Source: Alberta Learning: Environics West – 1995, 1996, 1997; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Notes:

- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 1.1.

Preparation of Adults for the Workforce

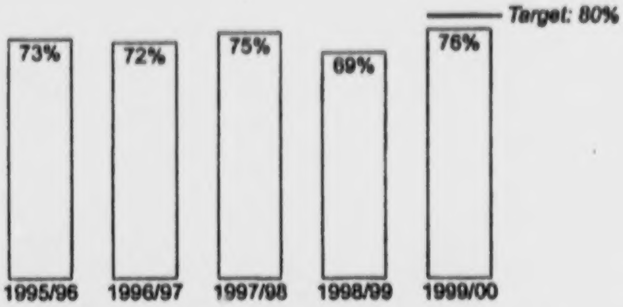
TARGET:

- Progress made toward the target of 80%.

ANALYSIS:

- Satisfaction rose from 1995/96 to 1999/2000.
- Satisfaction in 1998/99 varies from the historical trend, possibly due to sampling variation.

Public Satisfaction that Adult Learners are Prepared for the Workforce



Source: Alberta Learning: Government Omnibus – 1996,1997; Banister Research & Consulting, Inc. – 1998,1999; Criterion Research Corp. – 2000.

Notes:

- Significant difference: 1995/96 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 1.2.

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Adult Participation in Learning

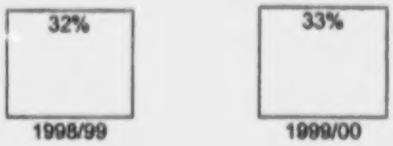
TARGET:

- Target set for 1999/2000 – to maintain or improve national ranking – not applicable as comparative information was not available.

ANALYSIS:

- One in three adult Albertans participate in credit or non-credit programs.
- These results give an overall view of adult access to learning through the province's extensive system of post-secondary institutions, Community Adult Learning Councils, employer-sponsored training, Career Development Centres, Canada-Alberta Service Centres and private providers.

Percentage of Adults who Report Participation in Credit and Non-Credit Courses



Source: Alberta Learning: Banister Research & Consulting, Inc. – 1999; Criterion Research Corp. – 2000.

Notes:

- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 1.3 for data previously reported for this measure, which is not comparable to data provided above.

Services for Children With Special Needs

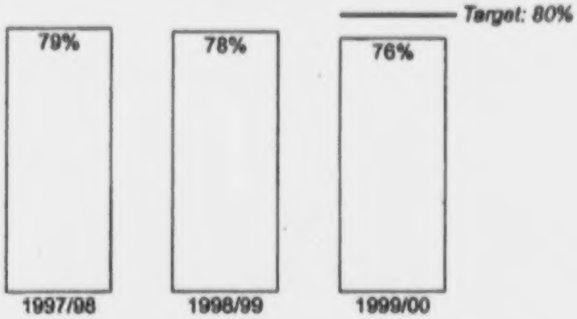
TARGET:

- Target of 80% was not met.

ANALYSIS:

- A substantial majority of parents with children who have severe special needs continue to be satisfied with services for their child.
- The results are stable over three years when the confidence interval is taken into account.

Satisfaction of Parents of School Children With Severe Special Needs with Support Services for Their Child



Source: Alberta Learning: The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Notes:

- See Endnote A for information on Alberta Learning's surveys.
- Endnote C, measure 1.4 provides additional data on parent satisfaction with various aspects of services for their children, and with access to specific services.

Revenues to Support Post-Secondary Credit Institutions

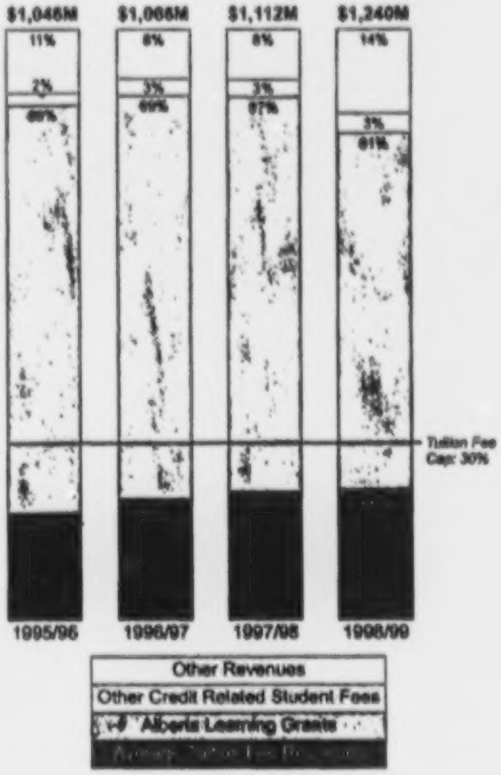
TARGET:

- Target met - tuition fee revenues remain within the 30% cap.

ANALYSIS:

- The percentages of revenues from tuition fees have increased over the last four years overall but are still within the legislated 30% cap.
- The tuition fee policy applies to each public post-secondary institution and is monitored by the department.
- Students and their families are paying a larger share of the cost of instruction in credit programs provided by public post-secondary institutions.
- The dollar value of provincial grants to post-secondary institutions has increased although grants are a smaller proportion of revenue sources for credit programs.

Sources of Funding for Post-Secondary Credit Programs as a Percentage of Net Operating Expenditures



Source: Alberta Learning.

Notes:

- Public college information for 1997/98 and 1998/99 has been updated.
- The four vocational colleges became board-governed institutions in 1997/98. Public College information has been updated to include the former vocational colleges.
- 1996/97 information does not add to 100 due to rounding.
- See Endnote C, measure 1.5.

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Opportunities for Involvement in Schools

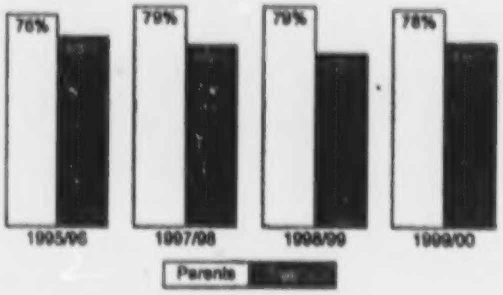
TARGET:

- No target was set for 1999/2000.

ANALYSIS:

- Parent and public satisfaction with opportunities for involvement in school decision making is fairly stable over several years.

Parent and Public Satisfaction with Opportunities for Involvement in School Decisions (New Core Measure)



Source: Alberta Learning: Environics West – 1995, 1996; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Notes:

- Question was not asked in 1996/97.
- See Endnote A for confirmation on Alberta Learning's surveys.
- See Endnote C, measure 1.6.

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Involvement in Schools

ANALYSIS

- Satisfaction with actual involvement of both parents and the public increased from 1995/96 to 1999/2000.
- Results enhance understanding of parent and public satisfaction with opportunities for involvement, page 23.

Parent and Public Satisfaction with Actual Involvement in School Decisions

	1995/96	1996/97	1997/98	1998/99	1999/00
Parents	44%	—	52%	54%	54%
Public	26%	—	30%	31%	36%

Source: Alberta Learning: Environics West – 1995, 1996; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Notes:
- Significant Difference 1995/96 → 1999/2000 for both groups. See technical note on significant differences in survey results over time, Endnote B.
- Question was not asked in 1996/97.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 1.7.

Safe and Caring Schools

ANALYSIS

- A large percentage of both parents and students continue to agree that schools provide a safe and caring environment.
- Results support satisfaction with the overall quality of basic education (see page 20).

Parent and Student Agreement That Their School Provides a Safe and Caring Environment

	1998/99	1999/00	1998/99	1999/00
	A Safe Environment		A Caring Environment	
Parents	90%	88%	89%	86%
Students	90%	92%	86%	87%

Source: Alberta Learning: The Advisory Group – 1999; Criterion Research Corp. – 2000.

Notes:
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 1.8.

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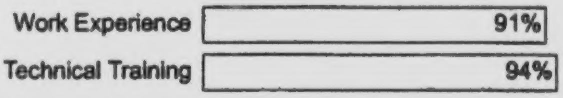
Apprentice Training and Work Experience

ANALYSIS

- A large majority of 1997/98 apprentice graduates were satisfied with the quality of their work experience and technical training.
- Results of a similar survey two years earlier of the 1995/96 graduates, which are not comparable because a different methodology was used, also indicated high levels of satisfaction among apprenticeship graduates.
- Results support satisfaction with the preparation of adults for the workforce (see page 20).

Satisfaction of Apprentice Graduates, 1998/99



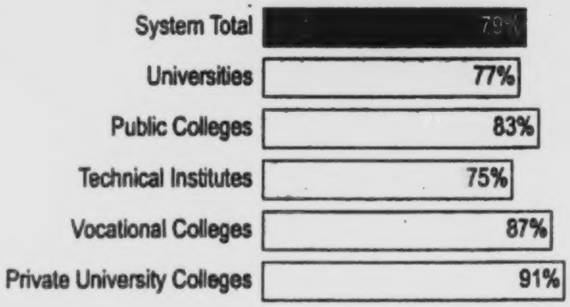
Source: Alberta Learning; Nichols Applied Management – 1999.
Notes:
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 1.9.

Quality of Post-Secondary Education

ANALYSIS

- A substantial majority of post-secondary graduates are satisfied with the overall quality of their post-secondary education.
- Only 4% expressed dissatisfaction; the remainder were neutral.
- Previous results, which are not comparable because a different methodology was used, also indicated high levels of student satisfaction in all sectors.
- Results add to our knowledge about satisfaction with the preparation of adults in workforce (see page 20).

Percentage of Recent Post-Secondary Graduates Satisfied with the Overall Quality of Their Education



Source: Alberta Learning.
Notes:
- Latest available survey information is reported. Results include information on 1995/96, 1996/97 and 1997/98 graduates, depending on timing of institution surveys.
- Information from Grant MacEwan and NorQuest graduates are not included in Public Colleges as the results are not comparable.
- See Endnote C, measure 1.10.

Post-Secondary Credit Enrollment

ANALYSIS

- Between 1995/96 and 1998/99, enrollment in post-secondary credit programs grew by over 6200 FLEs or 5.7%.
- Targeted funding through the Access Fund created an estimated 790 additional spaces in 1998/99 in high demand programs.
- Strong post-secondary credit enrollment indicates that, despite the strong economy and low rate of employment, Albertans are involved in and value learning.
- Results demonstrate the extent of adult participation in credit programs, providing further information on adult access to learning (see page 21).

Credit Enrollment in Post-Secondary Institutions (Full-Load Equivalent)

Sector	1995/96	1996/97	1997/98	1998/99
Universities	50,186	52,041	52,845	54,316
Vocational Colleges	11,742	10,294	—	—
Technical Institutes	16,882	17,807	18,548	19,766
Public Colleges	27,775	28,972	39,266	38,816
Private University Colleges	2,503	2,318	2,337	2,433
Total	109,088	111,432	112,996	115,331

Source: Alberta Learning.

Notes:

- Credit enrollment includes learners enrolled in degree, diploma, certificate and other credit offerings.
- The four vocational colleges (AVCs) became board-governed institutions in 1997/98. Public college information for 1997/98 and 1998/99 includes the former vocational colleges.
- See Endnote C, measure 1.11.

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Post-Secondary Programs

ANALYSIS

- This information demonstrates the variety of post-secondary programs and subject areas of study available to Albertans.
- Programs are available both in traditional classrooms throughout the province and through distance delivery mechanisms to facilitate access.

Enrollment by Program Type, 1998/99 (New)

Program Type (credential)	Enrollment (FLEs)	Percent of Total
Degree Programs		
Bachelor Degree	46,367	40.2%
University Transfer	6,741	5.8%
Master's Degree	5,014	4.3%
Ph.D. and Doctoral Degree	2,057	1.8%
Applied Degree	899	0.8%
Career Programs		
Diploma	21,050	18.3%
Certificate	5,798	5.0%
Other – Post-Diploma	606	0.5%
Trade Certificate	541	0.5%
Preparatory and Basic Upgrading	10,331	8.9%
General Studies	7,944	6.9%
Skill Training	4,003	3.5%
Apprenticeship Training	3,980	3.5%
Total FLE Enrollment	115,331	100.0%

Enrollment by Aggregate Subject Areas, 1998/99 (New)

Subject Area	Enrollment (FLEs)	Percent of Total
Arts and Science	32,497	28.2%
Engineering/Engineering Technologies	17,308	15.0%
Business and Related	14,945	12.9%
Preparatory and Basic Upgrading	10,375	19.0%
Education including Early Childhood	8,913	7.7%
Health Related such as Nursing	6,483	5.6%
Computing and Information Technology	4,600	4.0%
Social and Community Services, incl. Law	4,030	3.5%
Medicine and Dentistry, including Dental Technology	2,948	2.6%
Fine and Performing Arts	2,928	2.5%
Services and Hospitality	2,159	1.9%
Agriculture	2,050	1.8%
Unclassified and Other	6,095	5.3%
Total FLE Enrollment	115,331	100.0%

Source: Alberta Learning.

Notes:

- Unclassified and Other in the Enrollment by Aggregate Subject Area table includes those whose subject area of study is unknown.
- See Endnote C, measure 1.12.

Enrollment In Selected Alternatives in the Public Education System

ANALYSIS

- Outreach programs and charter schools are relatively new choices in Alberta's public education system and are attracting students interested in these options.
- The enrollment increase in virtual programs, another fairly new choice, reflects advances in technology and growing interest in on-line learning.
- A total of 8,260 students were enrolled in home education in 1999/2000 when those supervised by private schools are included.
- The alternatives presented in the table represent only a small portion of the choices available to Alberta's students. Since 1995/96, students have been able to attend any public or separate school as long as space is available.
- In 1999/2000, 555,103 students attended public and separate schools, and 26,493 students attended private schools. Of these, 2,619 were enrolled in private ECS.
- The information on school and program choices enhances understanding of parent decision making in the basic learning system (see page 23-24).

Enrollment in Selected Delivery Choices in Public Education

	1996/97	1997/98	1998/99	1999/2000
Outreach Programs				
• Number of Students	—	—	3,465	5,070
• Percent of Students	—	—	0.6	0.9
• Number of School Boards	—	—	29	39
Charter Schools				
• Number of Students	1,467	2,133	1,716	2,074
• Percent of Students	0.3	0.4	0.3	0.4
• Number of Charter Schools	8	11	9	10
Virtual Programs				
• Number of Students	595	1,701	3,623	4,041
• Percent of Students	0.1	0.3	0.7	0.7
• Number of School Boards	9	16	26	28
Home Education Programs				
• Number of Students	5,891	5,795	4,698	4,379
• Percent of Students	1.1	1.1	0.9	0.8
• Number of School Boards	60	59	57	57

Source: Alberta Learning.

Notes:

- The public education system includes public, separate and francophone school jurisdictions, and charter schools.
- Students also registered in a Home Education program are excluded from the Virtual Programs enrollments.
- See Endnote C, measure 1.13.

Perceptions on Access to Lifelong Learning

ANALYSIS

- Perceptions of the accessibility of the learning system are generally positive.
- Learners (both high school students and adult learners) and parents have the highest results, while results for the public are somewhat lower.
- Agreement of adult learners increased between 1997/98 and 1999/2000.
- Information addresses access to learning, a key Ministry outcome.

Agreement of Learners, Parents and the Public on Albertans' Access to Learning Opportunities

	1995/96	1996/97	1997/98	1998/99	1999/00
"Learners Have Ease of Access to Lifelong Learning"					
Parents (re: all learners)	—	—	—	—	75%
High School Students (re: all learners)	—	—	—	—	85%
Public (re: all learners)	—	—	—	—	63%
"Most Adults are able to Access the Education or Training They Want"					
Adult Learners	—	—	63%	66%	75%
Public	72%	69%	64%	66%	71%

Source: Alberta Learning: Government Omnibus – 1996, 1997; Banister Research & Consulting, Inc. – 1998, 1999; Criterion Research Corp. – 2000.

Notes:

- Significant difference for adult learners: 1997/98 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 1.14.

Post-Secondary Student Assistance

ANALYSIS

- The average post-secondary assistance award, including loans, grants and bursaries, has increased each year, reflecting rising student tuition and living costs.
- In 1999/2000, the average combined cumulative federal and provincial student loan debt after provincial loan forgiveness for all client types was $12,065 for students in their final year of study.
- The minimum amount a student must borrow before qualifying for loan forgiveness is $10,000 for a two-year college program and $20,000 for a four-year university program.
- The information demonstrates the support provided to ensure that cost is not a barrier to participation in post-secondary programs, a key Ministry outcome.

Average Post-Secondary Student Assistance Award

	1997/98	1998/99	1999/2000
Average student assistance award	$6,383	$6,643	$7,082

Source: Alberta Learning.

Note:

- See Endnote C, measure 1.15.

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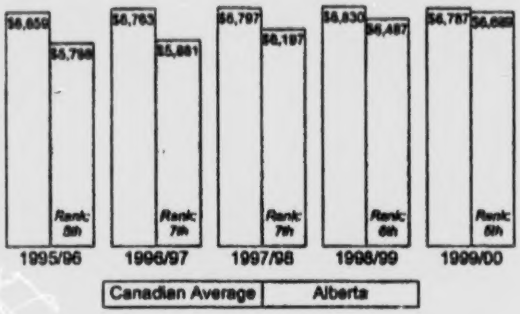
Per-Student Spending

ANALYSIS:

- Spending per student (ECS-12) in Alberta increased 15% from 1995/96 to 1999/2000.
- The gap between spending per student in Alberta and the Canadian average has decreased from $861 in 1995/96 to $98 in 1999/2000.
- Alberta ranked 5th among provinces on spending per ECS-12 student in 1999/2000.

Average per Student Spending (ECS-12): Alberta and Canada



Source: Statistics Canada: *Education Quarterly Review*, Vol. 6/No.3 (2000); Vol. 5/No.3 (1999).

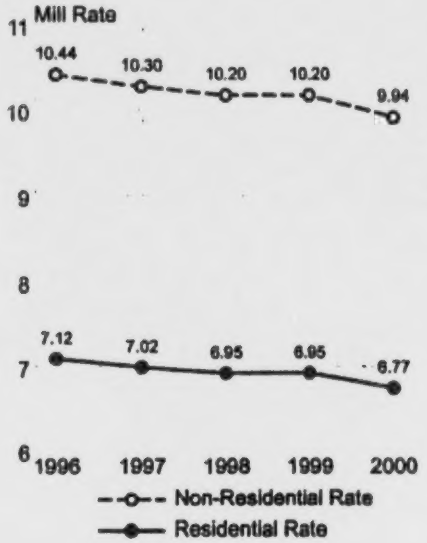
Note:
- See Endnote C, measure 1.16.

Property Tax Rates for Education

ANALYSIS:

- The proportion of education funding paid through property taxes is decreasing. This lessens the impact of rising basic education costs on property owners.
- Government has been reducing mill rates on both residential and non-residential properties since assuming responsibility for the education property tax in 1994.
- The education property tax has provided about $1.3 billion each year in the past several years for use in public and separate schools.

Annual Provincial Equalized Education Property Tax Rates



Source: Alberta Learning.

Note:
- See Endnote C, measure 1.17.

Revenue Sources for Post-Secondary Institutions

ANALYSIS

- Although provincial grants represent a declining share of total revenue over the last four years, grants to public post-secondary institutions increased from $765 million in 1995/96 to $863 million in 1998/99.
- Tuition fee revenues have increased every year.
- The share of revenue generated through non-credit program activities and ancillary services have remained fairly constant.
- While the revenue share of federally funded sponsored research has slightly declined, total revenues from this source have increased from $81.8 million in 1995/96 to $88.1 million in 1998/99.
- Institutions have been successful in increasing other revenues both as a total share of revenue and in absolute dollars.
- This information provides an overall view of post-secondary revenues.

Total Institutional Revenues by Source

	1995/96	1996/97	1997/98	1998/99
Total Revenues ($ billions)	$1.61	$1.68	$1.81	$1.94
Provincial Grants	47.5%	46.1%	46.5%	44.5%
Tuition Fee Revenues	11.8%	13.1%	13.4%	14.1%
Non-Credit Revenues	4.1%	4.0%	4.3%	3.9%
Ancillary Services Revenues	8.1%	8.5%	8.0%	7.8%
Sponsored Federal Research Revenues	5.1%	4.8%	4.4%	4.5%
Other Revenues	23.4%	23.5%	23.4%	25.2%

Source: Alberta Learning.

Notes:

- Provincial Grants includes all provincial funding provided to post-secondary institutions, including that provided by other ministries, i.e. Infrastructure and Innovation and Science.
- See Endnote C, measure 1.18.

Institutional Cost Per Post-Secondary Learner

ANALYSIS

- Costs are comparable across the public system, whether a student attends university, college or a technical institute.
- Private university colleges have smaller class sizes, which contributes to higher per-learner costs.
- This information provides a perspective on post-secondary spending.

Average Institutional Cost per FLE Learner – Post-Secondary Credit Programs

Sector	1995/96	1996/97	1997/98	1998/99
Universities	$ 7,474	$ 7,257	$ 7,702	—
Public Colleges	$ 8,176	$ 8,195	$ 8,516	$ 9,020
Technical Institutes	$ 8,332	$ 8,063	$ 8,746	$ 9,046
Private University Colleges	$10,016	$10,882	$11,164	$10,583

Source: Alberta Learning.

Notes:

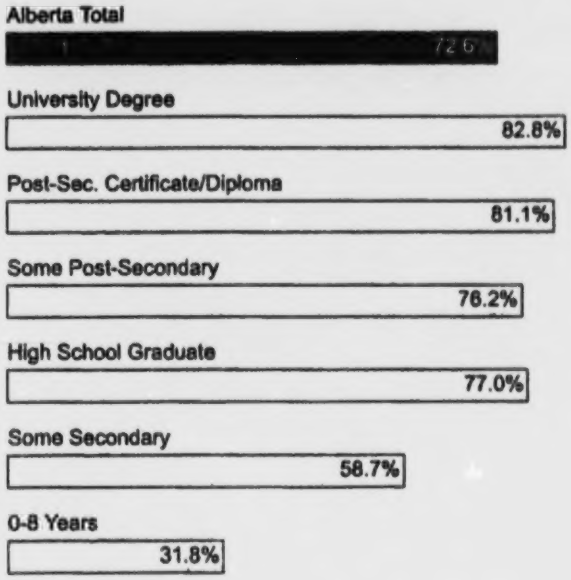
- The four vocational colleges became board-governed institutions in 1997/98. Public college information has been updated to include the former vocational colleges.
- Universities information excludes research.
- For 1998/99, information for universities was not available at the time of publication, public colleges information does not include Alberta College of Art and Design, Grant MacEwan College, Medicine Hat College and Olds College, and private university colleges does not include Canadian University College.
- See Endnote C, measure 1.19.

Relationship Among Education Level, Labour Force Participation and Unemployment

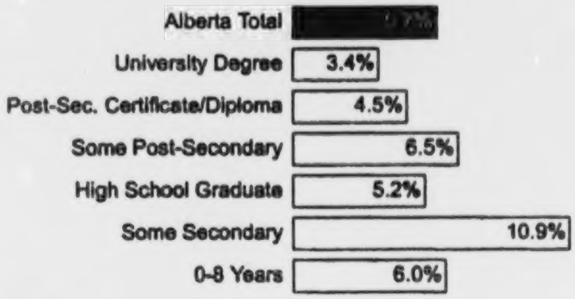
ANALYSIS

- There is a strong relationship between educational attainment and labour market success, which is consistent over time.
- Overall, the high labour force participation rates, coupled with low unemployment rates, indicate that most Albertans are in the labour market and are successful in finding and maintaining employment.
- Albertans with university degrees and post-secondary diplomas experience the greatest labour market success. Unemployment rates for these two groups continue to be low, reflecting employer demand for a well-educated workforce.
- Albertans with lower levels of education are less likely to participate in the labour force and have higher unemployment rates. Some of these individuals are still in school.
- Results demonstrate that the learning system meets the needs of society and the economy, a key Ministry outcome.

Labour Force Participation Rates of Albertans by Educational Attainment, 1999



Unemployment Rate of Albertans by Educational Attainment, 1999



Source: Statistics Canada, Labour Force Survey, 1999.

Note:

- See Endnote C, measure 1.20.

Goal 2 – Excellence in Learner Achievement

OUTCOMES

Learners demonstrate high standards across a full range of areas (optimizing full potential).

Learners complete programs.

There are four Ministry core measures and six targets for the goal of Excellence in Learner Achievement. **Overall, one target was met, results improved in one core measure and remained the same in the rest.** The following are the 1999/2000 performance highlights.

✔ Met or exceeded target
= No change
↑ Improved performance
↓ Performance decline

PERFORMANCE HIGHLIGHTS

= **Quality of Teaching** – A high percentage of parents and students continue to agree that teachers help students achieve learning expectations and high standards. Parent and student agreement has remained constant in recent years, with results of 80% and 92% respectively in 1999/2000.

↑ **Grades 3, 6, 9 Achievement Tests, Acceptable Standard** – An increased proportion of students (over 84%) achieved the acceptable standard, just below the target of 85%. The acceptable standard was achieved or nearly achieved in seven of ten tests, including all tests in grades 3 and 6.

✔ **Grades 3, 6, 9 Achievement Tests, Standard of Excellence** – An increased proportion of students (almost 20%) achieved the standard of excellence, exceeding the target of 15%. The target was met or exceeded in nine of ten tests.

= **Grade 12 Diploma Exams** – Overall, students continue to achieve standards in the same number of diploma examinations.

National Science Test Results – Alberta students performed better than national expectations and better than the Canadian average. These results provide a broader context for understanding student results on provincial achievement tests and diploma exams in the sciences.

= **High School Completion** – High school completion has remained constant in recent years at 70%. Completion within 4 years of entering grade 9 has increased from 58% to 64% since 1994/95.

OPPORTUNITIES FOR IMPROVEMENT

- **Grade 9 Achievement Tests** – The percentage of students achieving the acceptable standard is below the target of 85% in 3 of 4 grade 9 subjects. While results have improved since last year, particular emphasis is needed to enable more students to achieve the acceptable standard.
- **Diploma Examinations** – Student results are below expectations in all subjects except English 30 and 33. Results in Mathematics 30 and 33 remain well below expecations; particular emphasis is needed to improve high school student achievement in mathematics.
- **High School Completion** – The percentage of students completing high school is below our target of 75%.

Quality of Teaching

TARGET:

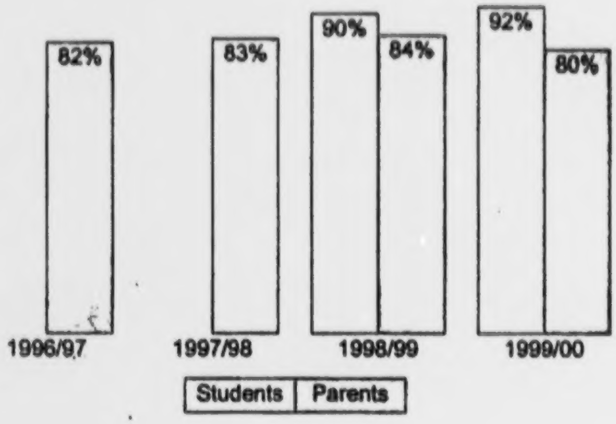
- No target for 1999/2000.

ANALYSIS:

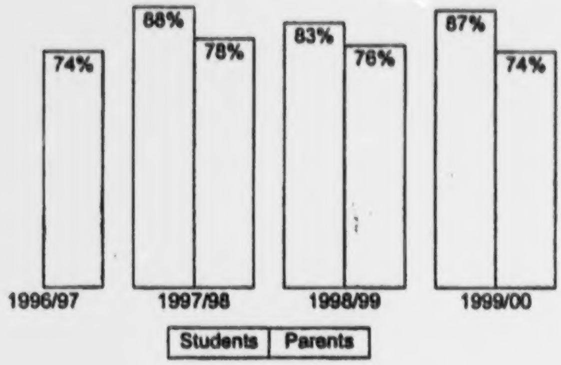
- A large majority of parents and high school students agree that teachers help students achieve learning expectations and high standards.
- Parent and student perceptions have remained stable over the past several years.

Percentage of High School Students and Parents (ECS-12 students) who Agree that Teachers Help Students Achieve Learning Expectations and High Standards

Learning Expectations



High Standards



Source: Alberta Learning: Environics West – 1995, 1996, 1997; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Notes:

- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 2.1.

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Achievement Test Results

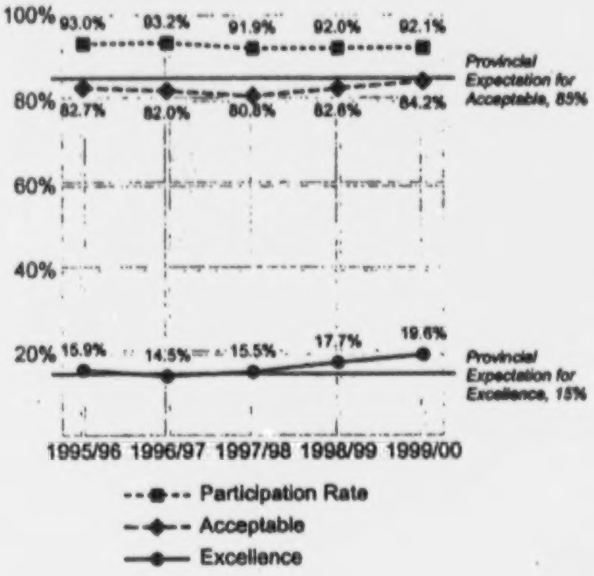
TARGETS

- Target for the acceptable standard was nearly met overall, with more than 84% of students achieving the acceptable standard.
- Target was exceeded for the standard of excellence.

ANALYSIS

- There was a marked improvement in student achievement in both the 1998/99 and 1999/2000 school years.
- Overall participation is holding constant.
- The apparent dip in performance in 1997/98 is the result of including grade 3, 6 and 9 mathematics. In that school year, new standards were set for the mathematics tests to reflect the revised Alberta Program of Studies and results for mathematics are not included for the earlier years as they are not comparable.
- Consistent with previous annual reports and with the core measures in the Ministry's 2000/01-2002/03 business plan, these achievement test results are reported on the basis of students writing.

Provincial Combined (All Grades and Subjects) Participation Rates and Percentage of Students Who Wrote Meeting Standards on Achievement Tests



Source: Alberta Learning.

Notes:

- The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- See next page for results for each subject.
- See Endnote C, measure 2.2 for achievement test information reported on the basis of enrollment in grades 3,6 and 9 (the core measure in the Ministry's restated business plan, 1999-2002).

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Achievement Test Results (continued)

TARGETS

- In the 1999/2000 school year, students met or exceeded the standard of excellence in all subjects except grade 9 Science.
- Students met or were close to meeting the acceptable standard in seven of ten tests, an increase over 1998/99.

ANALYSIS

- Student performance at the acceptable level improved in all ten tests in 1999/2000.
- There were marked improvements in the performance of students in all language arts tests, due in part to a large improvement in student writing.
- There has been a substantial improvement in grade 3 mathematics and grade 6 science over the reporting period.
- Grade 9 mathematics results improved but remain well below the acceptable standard.
- The percentage of students who achieve the acceptable standard in the grade 9 language arts and mathematics achievement tests are reported annually by the provincial government as indicators of literacy and numeracy, as adult literacy surveys are not conducted regularly. Students who achieve the acceptable standard have developed the foundation skills needed to become literate and numerate adults.
- Consistent with previous annual reports and with the core measures in the Ministry's 2000/01-2002/03 business plan, these achievement test results are reported on the basis of students writing.

Percentages of Students in Grades 3, 6 and 9 Who Wrote and Achieved the Standards on Provincial Achievement Tests

Subject	Standard	1995/ 1996	1996/ 1997	1997/ 1998	1998/ 1999	1999/ 2000
Grade 3						
Language Arts	excellence	20%	14%	15%	16%	19%
	acceptable	86%	87%	86%	89%	91%
Mathematics	excellence	—	—	21%	25%	28%
	acceptable	—	—	81%	85%	88%
Grade 6						
Language Arts	excellence	15%	15%	14%	17%	21%
	acceptable	84%	84%	84%	84%	86%
Mathematics	excellence	—	—	17%	17%	18%
	acceptable	—	—	82%	83%	84%
Science	excellence	—	14%	18%	24%	27%
	acceptable	—	77%	80%	84%	85%
Social Studies	excellence	16%	17%	17%	17%	21%
	acceptable	78%	78%	78%	82%	84%
Grade 9						
Language Arts (literacy)	excellence	11%	11%	11%	12%	15%
	acceptable	88%	87%	87%	88%	90%
Mathematics (numeracy)	excellence	—	—	14%	15%	16%
	acceptable	—	—	72%	72%	74%
Science	excellence	18%	15%	13%	15%	14%
	acceptable	81%	78%	79%	78%	79%
Social Studies	excellence	15%	15%	14%	18%	18%
	acceptable	79%	82%	79%	80%	81%

Source: Alberta Learning.

Notes:

- The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- Results for 1995/96 to 1998/99 differ slightly from those reported in former Alberta Education's Annual Report for 1998/99 as students writing in French are included (except for French Language Arts).
- In 1998, new standards were set for the mathematics tests to reflect the revised Alberta Program of Studies for K-9 Mathematics. Consequently, results from prior years are no longer comparable.
- The new Grade 6 Science curriculum was optional in 1995/1996 and fully implemented in 1996/1997.
- See Endnote C, measure 2.2 for achievement test information reported on the basis of enrollment in grades 3,6 and 9 (the core measure in the Ministry's restated business plan, 1999-2002).

Diploma Examination Results

TARGET

- 85% of students writing are expected to achieve the acceptable standard and 15% are expected to achieve the standard of excellence.
- The standard of excellence was met or exceeded in seven of ten diploma exams.
- The acceptable standard was met or nearly met in four exams.

ANALYSIS

- Students continue to exceed the acceptable standard in both English 30 and 33, and they exceeded the standard of excellence in English 30 in the 1999/2000 school year.
- While acceptable results in both Mathematics 30 and 33 remain below expectations, students continue to exceed the standard of excellence in Math 30 and achieved the standard of excellence in Math 33 in 1999/2000.
- There has been a shift in diploma exam courses students choose to take. A lower percentage are completing Social Studies 30 and Biology 30, while a larger percentage are completing Social Studies 33 and Science 30.
- Completion of a 30-level course in both English and Social Studies is required for high school graduation. In 1999/2000, 84% of students in their third year completed English 30 or 33 and 83% completed Social Studies 30 or 33.

Percentages of Students Writing Diploma Examinations who Achieved Standards

Course	Standard	1995/ 1996	1996/ 1997	1997/ 1998	1998/ 1999	1999/ 2000
English 30	excellence	16%	14%	14%	13%	16%
	acceptable	92%	88%	88%	86%	89%
English 33	excellence	7%	7%	8%	9%	8%
	acceptable	86%	86%	88%	86%	88%
Social Studies 30	excellence	18%	16%	17%	18%	16%
	acceptable	84%	84%	84%	85%	84%
Social Studies 33	excellence	8%	7%	9%	11%	13%
	acceptable	83%	81%	84%	83%	81%
Mathematics 30	excellence	19%	19%	23%	24%	20%
	acceptable	79%	75%	82%	82%	75%
Mathematics 33	excellence	19%	18%	12%	12%	15%
	acceptable	79%	81%	73%	73%	78%
Biology 30	excellence	18%	25%	25%	26%	23%
	acceptable	77%	82%	81%	83%	81%
Chemistry 30	excellence	18%	18%	20%	19%	24%
	acceptable	81%	79%	86%	82%	84%
Physics 30	excellence	26%	23%	30%	32%	28%
	acceptable	80%	80%	86%	87%	83%
Science 30	excellence	10%	10%	11%	17%	11%
	acceptable	79%	81%	83%	88%	78%

Source: Alberta Learning.

Note:

- The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- January, June and August exam results are reported for each school year in all subjects. November and April exam results are included starting in 1996/97.

Percentages of Students Completing Diploma Examination Courses in Their Third Year of High School

Subject	1995/96	1996/97	1997/98	1998/99	1999/2000
English 30	57%	55%	54%	55%	55%
English 33	28%	29%	29%	29%	29%
Social Studies 30	53%	51%	49%	49%	48%
Social Studies 33	31%	33%	33%	34%	35%
Mathematics 30	44%	43%	42%	42%	42%
Mathematics 33	26%	27%	27%	26%	26%
Biology 30	43%	42%	40%	38%	38%
Chemistry 30	39%	38%	36%	37%	36%
Physics 30	21%	21%	22%	22%	22%
Science 30	3%	3%	3%	5%	6%

Source: Alberta Learning.

Notes:

- Students can choose among courses to complete high school and meet post-secondary entry requirements, only part of the grade 12 class writes each diploma exam.
- In 1999/2000 a change was made to the calculation of participation; previous years' data have been adjusted to be comparable.
- See Endnote C, measure 2.3.

High School Completion

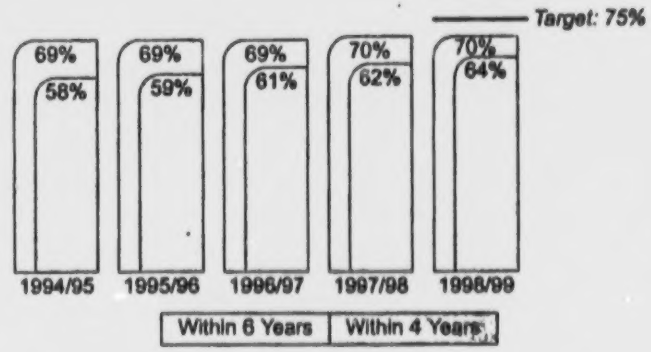
TARGET:

- Target of 75% was not met.

ANALYSIS:

- High school completion has remained constant in recent years.
- Completion within 4 years of entering grade 9 has increased since 1994/95.
- Recent changes to high school funding and school board restructuring of high school programs may be factors in the increase in on-time completions.
- High school completion rates may be influenced by factors external to the school system, such as employment opportunities for youth.

High School Completion Within 4 and 6 Years of Entering Grade 9



Source: Alberta Learning.

Note:

- The four-year completion rate for 1998/99 is preliminary.
- See Endnote C, measure 2.4.

Learning Standards for Basic Education

ANALYSIS

- The majority of parents and nearly half of the public felt that learning expectations were "about right" in 1999/2000, close to the results in previous years.
- While only small percentages of parents and the public felt that learning expectations were too high, these percentages increased from 1995/96 to 1999/2000 for both groups.
- Correspondingly, the percentages of both parents and the public who felt learning expectations were too low decreased from 1995/96 to 1999/2000.
- Results provide additional information on perceptions of the quality of basic education (see page 20).

Parent and Public Satisfaction that ECS-12 Learning Standards are High Enough

	1995/ 96	1996/ 97	1997/ 98	1998/ 99	1999/ 2000
Parents					
Too High	7%	8%	12%	13%	13%
About Right	60%	59%	60%	61%	58%
Too Low	30%	31%	25%	24%	27%
Don't Know	2%	2%	3%	2%	3%
Public					
Too High	8%	10%	8%	9%	12%
About Right	46%	43%	46%	47%	44%
Too Low	43%	43%	40%	39%	38%
Don't Know	3%	3%	7%	6%	6%

Source: Alberta Learning: Environics West – 1996, 1997; The Advisory Group – 1998,1999; Criterion Research Corp. – 2000.

Notes:

- Percentages may not add to 100 due to rounding.
- Significant difference in results for "too high" and for "too low" for both parents and the public: 1995/96 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 2.5.

National Science Test Results

ANALYSIS

- The results for Alberta students are at or above national expectations in science.
- Alberta students continue to perform better than Canadian students at all levels.
- This information reinforces provincial results on achievement tests and diploma exams in sciences (see pages 35-37).

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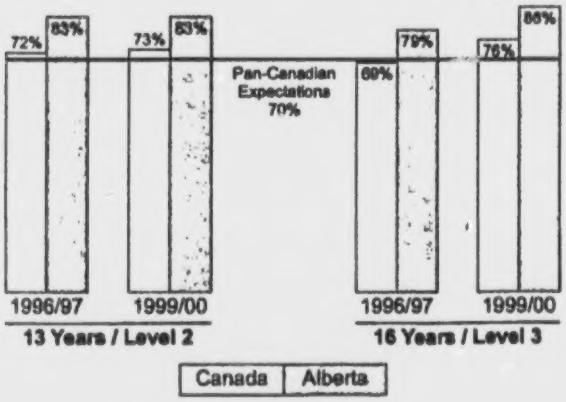
School Achievement Indicators Program: Science



Source: Council of Ministers of Education, Canada – 1996, 2000.

Notes:

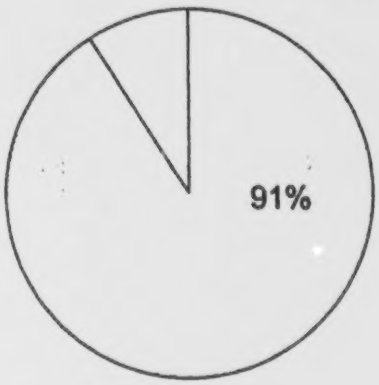
- Results are reported in relation to five levels of achievement. Level 2 is the standard for age 13 students and level 3 is the standard for age 16.
- See Endnote C, measure 2.6.

Provincial Apprenticeship Exam Results

ANALYSIS:

- Among the 1998/99 apprentices, a large majority successfully passed their final period industry exams.
- Passing the final period exam is one of the last requirements of apprentices before they receive certified journeymen status, which recognizes them for having the skills and competencies in their trade.
- These results provide additional information on learner achievement.

The Percentage of Apprentices Who Passed Their Final Period Apprenticeship Industry Exams, 1998/99 (New)



Source: Alberta Learning.

Notes:

- In order to pass, a grade of 70% or more is required in the provincial apprenticeship examination. Results also include those who received credit (achieved at least 68% on the exam and met other program expectations) as well as those who wrote and passed a supplemental exam.
- See Endnote C, measure 2.7.

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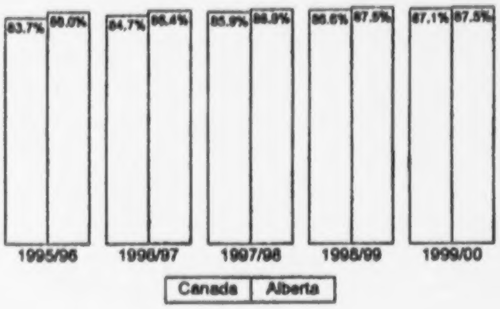
National Comparisons: High School and Post-Secondary Completion

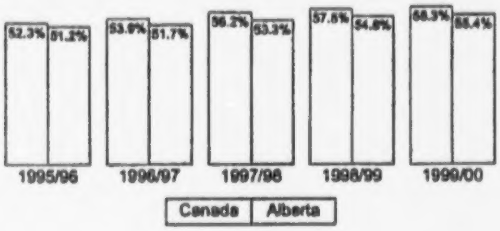
ANALYSIS

- High school and post-secondary completion rates have climbed in recent years. This in part reflects an overall increase in knowledge and skill requirements in the labour market.
- Alberta ranks slightly above the national average for high school completion.
- Post-secondary completion rates, while they have increased each year, are below the national average.
- In a strong economy such as Alberta's, readily available employment opportunities may lead some individuals to postpone their decision to pursue further learning.
- Results provide additional information on high school completion (see page 38).

Percentage of Albertans age 25-34 who have completed High School (New)



Percentage of Albertans age 25-34 who have completed Post-Secondary Programs (New)



Source: Statistics Canada, Labour Force Survey,1999, special tabulation for Alberta Learning.

Note:

- See Endnote C, measure 2.8.

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Goal 3 - Well prepared learners for lifelong learning, the world of work and citizenship

OUTCOMES

Learners are well prepared for lifelong learning:

- Children start school ready to learn.
- Learners have the ability to learn continuously: in school, at work and in society.
- Learners' achievement is recognized.

Learners are well prepared for work:

- Learners are successful in finding/maintaining work.
- Employers are satisfied with knowledge, skills and attitudes of employees.

Learners are well prepared for citizenship:

- Learners have the knowledge, skills and attitudes to become contributing members of society.
- Learners have an awareness of the increasing global interdependency.

There are four Ministry core measures to assess progress in preparing learners for Lifelong Learning, Work and Citizenship. **Overall, one target was met while two others showed no significant change in performance.** There was no new information on one core measure. The following are the 1999/2000 performance highlights for this goal.

✔ Met or exceeded target
▪ No change
↑ Improved performance
↓ Performance decline

PERFORMANCE HIGHLIGHTS

▪ **Employment Status** – A large majority (81%) of post-secondary graduates are employed, with most employed in jobs related to their education. The proportion of apprenticeship graduates who are employed continues to be very high (94%).

▪ **Skills of Post-Secondary Graduates** – Employer satisfaction with the academic or technical skills acquired by employees through post-secondary education has remained constant, with results of 84% for degree programs and 89% for diploma programs in 1999/2000. Among employers of apprentices, an increased proportion (97%) were satisfied with the skills of their certified journeymen employees.

✔ **Quality of Adult Learning Programs** – Satisfaction of adult learners with their education or training in the past 12 months remains high, with results of 91% in 1999/2000.

▪ **Programs for Students, ECS-12** – Public satisfaction with the focus of the ECS-12 curriculum remains unchanged, with results of 61% in 1999/2000.

OPPORTUNITIES FOR IMPROVEMENT

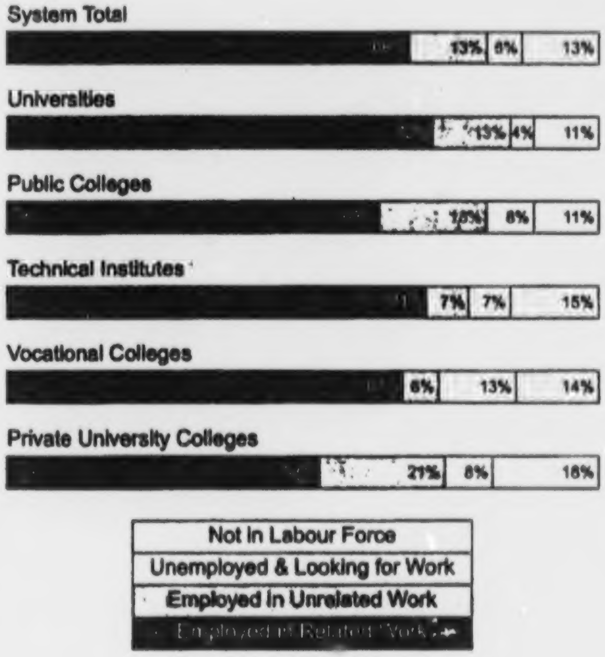
- **Programs for Students, ECS-12** – Parent satisfaction with the focus of the ECS-12 curriculum has decreased from 83% in 1995/96 to 77% in 1999/2000. Sampling variation may account for this decline.

Employment and Labour Force Participation of Post-Secondary Graduates

TARGET:
- Target to improve or maintain not applicable in 1999/2000 as no new information was available.

ANALYSIS:
- A large majority of graduates (87%) are in the labour force. Most (81%) are employed.
- Most employed graduates report employment related to their training.
- Employment of graduates is an indicator of how well post-secondary programming is responding to the needs of Albertans and the economy, a key system outcome.
- Some graduates are not in the labour force because they are pursuing further studies or for personal reasons (e.g. family, health).

Employment Status of Post-Secondary Graduates



Source: Alberta Learning.
Notes:
- 1994/95 university graduates were surveyed two years later.
- 1996/97 graduates of public colleges, technical institutes and vocational colleges were surveyed within one year.
- 1995/96 graduates of private university colleges were surveyed within one year.
- There was no new information on this measure in 1999/2000. Historic data have been updated to include Augustana University College in the private university colleges information.
- See Endnote C, measure 3.1.

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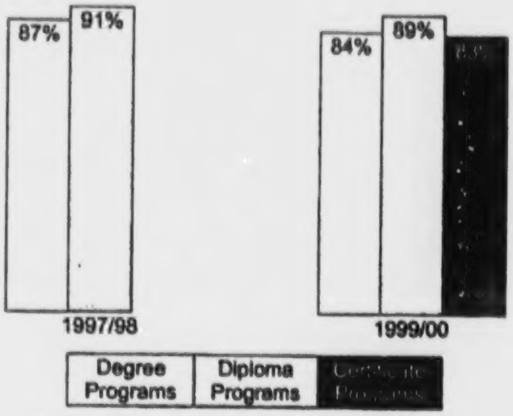
Skills of Post-Secondary Graduates

TARGET:
- Target for 1999/2000 – to maintain or improve overall – not applicable as there was a change in methodology.

ANALYSIS:
- A large majority of employers are satisfied with the skills of their employees.
- Satisfaction with graduates of degree and diploma programs has remained stable from 1997/98 to 1999/2000.

Employer Satisfaction with Skills of Recent Alberta Post-Secondary Graduates



Source: Alberta Learning: Banister Research & Consulting Inc. – 1998; Malatest & Associates – 1999.

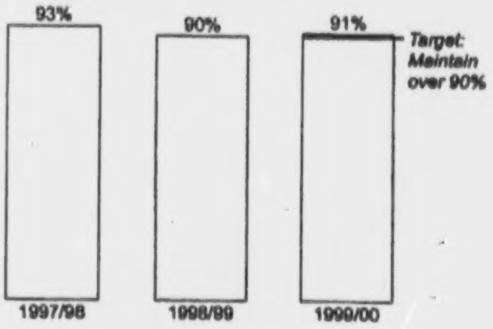
Notes:
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.2.

Quality of Adult Learning Programs

TARGET:
- Results remain above the target of 90%.

ANALYSIS:
- A very high percentage of adult learners continue to be satisifed with their education or training.

Overall Satisfaction of Adult Learners with Quality of Education or Training Taken in Last 12 Months



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Source: Alberta Learning: Banister Research & Consulting Inc. – 1998, 1999; Criterion Research Corp. – 2000.

Notes:
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.3.

Programs for Students, ECS-12

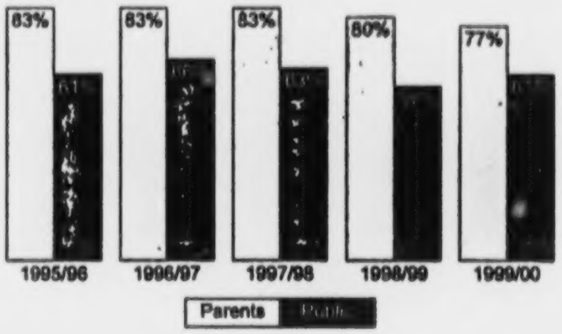
TARGET:

No target was set for 1999/2000.

ANALYSIS:

- Parent agreement that students are learning what they need to know fell from 1995/96 to 1999/2000. Sampling variation may account for this change.
- Public agreement is unchanged from 1995/96 to 1999/2000, although there has been some fluctuation in the intervening years.
- Parents and the public were asked for the first time in 1999/2000 about whether or not students are learning what they need to learn in specific subject areas.
- While results were much higher for parents than for the public, both groups' agreement levels were highest for science and lowest for technology skills and writing.

Parent and Public Satisfaction that Students are Learning What They Need to Know Overall

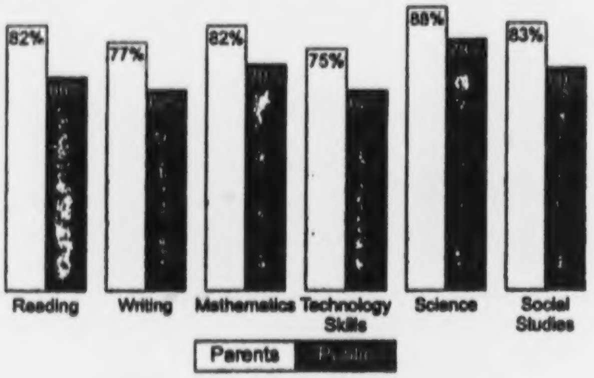


Source: Alberta Learning: Environics West – 1996, 1997, The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Note:

- Statistically significant change in parent satisfaction: 1995/96 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.

Parent and Public Satisfaction that Students are Learning What They Need to Know in Selected Areas – 1999/2000



Source: Alberta Learning: Criterion Research Corp. – 2000.

Notes:

- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.4.

Students' Computer Skills

ANALYSIS

- The percentage of parents who agree that school helps their child improve their computer skills has risen since 1997/98.
- High school students' perceptions have remained essentially the same since 1995/96.
- Results provide additional information on perceptions that students are learning what they need to know (see page 46).

Percentage of Parents and Students who Report that School Helps Improve Students' Computing Skills

	1995/96	1996/97	1997/98	1998/99	1999/2000
Parents	—	—	67%	80%	79%
High School Students	65%	62%	64%	70%	69%

Source: Alberta Learning: Environics West – 1996, 1997; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Notes:
- Significant difference in parent results: 1998 → 2000. See technical note on significant differences in survey results over time, Endnote B.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.5.

Preparation of High School Students for Post-Secondary Programs

ANALYSIS

- High school students' agreement remains high.
- Parents of ECS-12 students and the public have much lower agreement levels.
- Parent and public results declined from 1995/96 to 1999/2000.
- Results provide additional information on perceptions that students are learning what they need (see page 46).

Percentages of High School Students, Parents (ECS-12) and the Public who Agree Alberta High School Graduates are Prepared to Enter Post-Secondary Programs

	1995/96	1996/97	1997/98	1998/99	1999/2000
Students	92%	88%	84%	86%	88%
Parents	70%	53%	49%	52%	49%
Public	68%	52%	52%	52%	55%

Source: Alberta Learning: Environics West – 1996, 1997; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Notes:
- Significant difference in parent and public results: 1995/96 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.6.

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Preparation of Adult Learners for Lifelong Learning

ANALYSIS

- Three-quarters of the public agreed that adult learners have the skills and knowledge for lifelong learning.
- Agreement was higher among adult learners than the public.
- Results provide additional information on the quality of adult learning (see page 44).

Percentages of Adult Learners and the Public who Agree Adult Learners Have the Skills and Knowledge for Lifelong Learning

	Public	Adult Learners
1999/2000	74%	81%

Source: Alberta Learning; Criterion Research Corp. – 2000.
Notes:
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.7.

Scholarships for Post-Secondary Students

ANALYSIS

- The number of scholarships provided by the province has increased each year, for an overall increase of 9.5% since 1997/98.
- The value of scholarships awarded also has increased each year, rising 55.2% (almost $6.6 million) from 1997/98 to 1999/2000.
- Results demonstrate that government has increased financial support to reward and encourage academic excellence through scholarships.

Alberta Heritage Scholarships Awarded to Post-Secondary Students

	1997/98	1998/99	1999/2000
Total Number of Alberta Heritage Scholarships Awarded	9,758	10,174	10,621
Total Scholarship Dollars Awarded	$12,470,932	$13,078,989	$18,994,406

Source: Alberta Learning.
Note:
- 1999/2000 information includes the Jimmie Condon Athletic Scholarship which was supported by Lotteries; funding for these scholarships was provided through the Alberta Heritage Scholarship in the previous years.
- See Endnote C, measure 3.8.

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Work-Related High School Courses

ANALYSIS:

- The increase in the number of high school students taking work experience and RAP courses is greater than enrollment growth.
- Results suggest that youth are increasingly aware of the need to develop employability skills, a key outcome of the system.

Enrollment and Credits Awarded in Work Experience and RAP

	1996/97	1997/98	1998/99	1999/2000
Work Experience				
Number of students	10,787	11,599	12,188	12,608
Credits awarded	68,453	75,353	84,432	89,188
RAP				
Number of students	150	241	524	666
Credits awarded	2,865	4,725	10,185	14,040

Source: Alberta Learning.

Note:

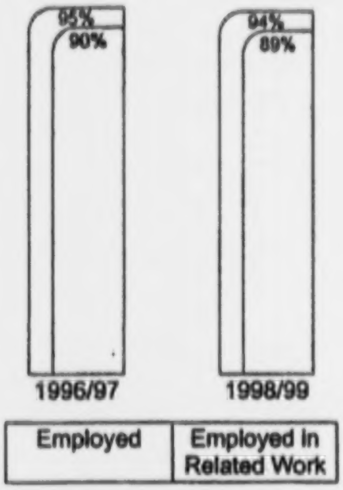
- See Endnote C, measure 3.9.

Participation of Graduate Journeymen in the Workforce

ANALYSIS:

- Apprentices are employed while in training and are able to maintain a very high level of employment after they become certified journeymen.
- The proportion of graduates holding jobs related to their training two years after graduation remains consistently high.
- Results indicate the apprenticeship and industry training system is operating effectively in preparing skilled trades people for industry needs.
- Results supply further information on employment rates of Alberta post-secondary graduates (see page 44).

Employment Rates of Graduate Journeymen



Source: Alberta Learning: Applied Management Consulting Ltd. – 1998; Nichols Applied Management – 1999.

Notes:

- Percentage of graduates employed is based on those participating in the labour force (that is, they were employed or seeking work).
- Related Employment for 1998/99 has been recalculated to be consistent with the methodology used in 1996/97.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.10.

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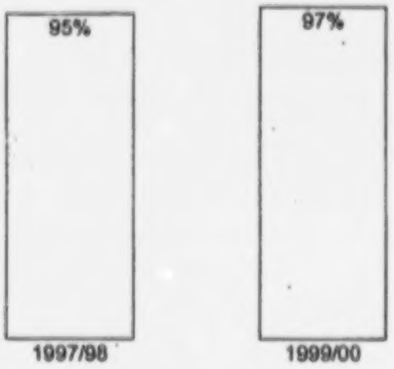
Employer Satisfaction with Journeymen

ANALYSIS

- Virtually all employers involved in the Alberta apprenticeship and industry training system continue to be satisfied with the skills that their journeymen employees acquired through the system.
- These satisfaction levels indicate the apprenticeship and industry training system responds well to industry needs for skilled tradesmen.
- Results provide additional information on employer satisfaction with the skills of their employees, an important Ministry outcome (see page 45).

Employer Satisfaction with the Skills of Certified Journeymen



Source: Alberta Learning: Nichols Applied Management – 1998, 2000.

Notes:
- Significant difference: 1997/98 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.11.

Employer Satisfaction with Post-Secondary Programs

ANALYSIS

- Employer satisfaction with the supply of graduates is high and has increased since 1997/98.
- Employer satisfaction with graduates' knowledge and skills remains high.
- Employer satisfaction with general attributes of graduates also is high, although results have declined since 1997/98.
- Results provide further information on employer satisfaction a key Ministry outcome.

Employer Satisfaction with Recent Alberta Post-Secondary Graduates

	Degree Graduates		Diploma Graduates		Certificate Graduates	
	1997/98	1999/00	1997/98	1999/00	1997/98	1999/00
Employer satisfaction						
That the learning system responds to their needs by:						
- providing an adequate supply of graduates	76%	78%	73%	78%	—	72%
- providing appropriate skills and knowledge to graduates	80%	78%	81%	82%	—	75%
With non-subject specific attributes	91%	86%	87%	81%	—	78%

Sources: Alberta Learning: Banister Research & Consulting Inc. – 1998; R.A. Malatest & Associates – 1999.

Notes:
- Significant difference in satisfaction with adequate supply of diploma graduates: 1997/98 → 1999/2000.
- Significant difference in employer satisfaction with both degree and diploma graduates: 1997/98 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.
- Non-subject specific attributes are comprised of responses to 8 items averaged.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 3.12.

Student Results on Social Studies Assessments

ANALYSIS

- Results indicate that students are being prepared for citizenship, an important outcome of basic education.
- In 1999/2000, student results exceeded the standard of excellence in three of four provincial social studies assessments, while the acceptable standard was nearly achieved on two of the tests.
- Student performance in social studies improved in both grades 6 and 9.
- In 1999/2000, 83% of students completed either social studies 30 or 33 in their third year of high school.

Percentages of Students in Grades 6 and 9 who Wrote and Achieved the Standards on Provincial Social Studies Achievement Tests (New)

Subject	Standard	1995/ 1996	1996/ 1997	1997/ 1998	1998/ 1999	1999/ 2000	Expectation
Grade 6							
Social Studies	excellence	16%	17%	17%	17%	21%	15%
	acceptable	78%	78%	78%	82%	84%	85%
Grade 9							
Social Studies	excellence	15%	15%	14%	18%	18%	15%
	acceptable	79%	82%	79%	81%	80%	85%

Source: Alberta Learning.

Note:

- The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.

Percentages of Students Writing Grade 12 Diploma Examinations in Social Studies who Achieved the Standards on the Exams

Subject	Standard	1995/ 1996	1996/ 1997	1997/ 1998	1998/ 1999	1999/ 2000	Expectation
Social Studies 30	excellence	18%	16%	17%	18%	16%	15%
	acceptable	84%	84%	84%	85%	84%	85%
Social Studies 33	excellence	8%	7%	9%	11%	13%	15%
	acceptable	83%	81%	84%	83%	81%	85%

Source: Alberta Learning.

Notes:

- The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
- January, June and August exam results are included for each school year in all courses, and November and April exam results are included starting in 1996/97.
- See Endnote C, measure 3.13.

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Selected Optional High School Courses

ANALYSIS:

- Career and Technology Studies (CTS) replaced Practical Arts in September 1997. The courses were available for use in schools in the 1996/97 school year.
- Results indicate students are developing knowledge and skills in a range of areas, an important outcome for the system.

Credits Awarded to Students in High School Fine Arts, CTS and Optional Physical Education Courses (New)

	1995/96	1996/97	1997/98	1998/99
Fine Arts:				
Number of students	32,101	33,683	35,165	36,344
Credits awarded	190,693	201,400	212,820	225,277
CTS:				
Number of students	—	86,391	91,014	97,269
Credits awarded	—	669,224	688,989	712,768
Physical Education:				
Number of students	18,239	19,367	19,623	21,259
Credits awarded	86,366	92,774	94,003	101,130

Source: Alberta Learning.

Notes:

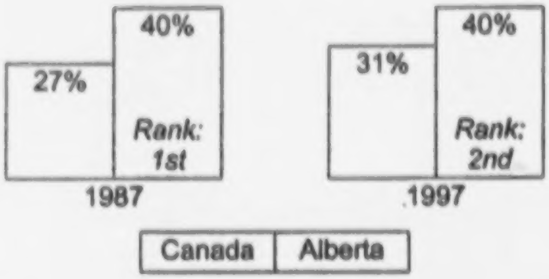
- Physical Education reports only on enrollment in Physical Education 20 and Physical Education 30. Physical Education 10, a graduation requirement, is excluded.
- See Endnote C, measure 3.14.

Albertans' Volunteer Rates

ANALYSIS:

- Alberta's volunteer participation rate in 1997 was higher compared to the rest of Canada.
- Alberta's volunteer rate in 1997 was unchanged from a decade earlier, while the Canadian average has increased.
- Results demonstrate Albertans' relatively high level of involvement in their communities, an important aspect of citizenship.

Volunteer Participation Rates: Alberta and Canada, 1987 & 1997 (New)



Sources: Statistics Canada: Household Surveys Division – 1987; Canadian Heritage, Health Canada, Human Resources Development Canada, Statistics Canada, Volunteer Canada, Canadian Centre for Philanthropy – 1997.

Notes:

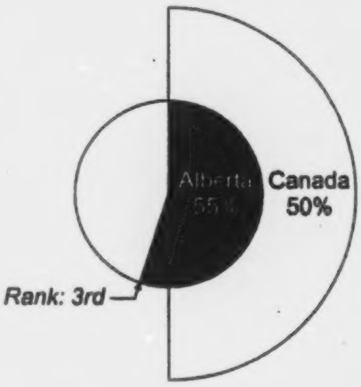
- Volunteer rates are the proportion of the total population age 15 and over who reported in surveys that they volunteered their time to groups and organizations.
- See Endnote C, measure 3.15.

Albertans' Participation in Organizations

ANALYSIS

- In a one-time national survey conducted in 1997, a majority of Albertans aged 15 and over said they had been members or participants in organizations or groups within the past year.
- The Alberta rate was higher than the comparable rate for Canada.
- Alberta ranked third among provinces.
- Results provide information on the participation of Albertans in diverse aspects of citizenship, a key system outcome.

Percentage of Population Age 15+ who are Members or Participants in Organizations or Groups (New)



Source: Canadian Heritage, Health Canada, Human Resources Development Canada, Statistics Canada, Volunteer Canada, Canadian Centre for Philanthropy – 1998.

Notes:

- Types of groups or organizations included: work related, sports or recreation, religious affiliated, community or school related, cultural, educational or hobby related, service club, fraternal, or political.
- See Endnote C, measure 3.16.

Post-Secondary Enrollment of International Students

ANALYSIS

- The number of international students attending Alberta post-secondary institutions has increased since 1995/96.
- Proportionally, international student enrollment represented about 2% of total FLE enrollment over the period 1995/96 – 1998/99.
- Results provide information on an aspect of Albertans' awareness of the increasing global interdependency, an outcome for the system.

International Student (FLE) Enrollment (New)

Sector	1995/96	1996/97	1997/98	1998/99
Private University Colleges	33	33	47	64
Technical Institutes	146	138	175	236
Universities	1,706	1,723	1,373	1,938
Public Colleges	484	540	533	507
Total Visa FLE Enrollment	2,370	2,435	2,131	2,744

Source: Alberta Learning.

Note:

- The apparent anomaly in universities' data for 1997/98 was not accounted for at the time of publication.
- See Endnote C, measure 3.17.

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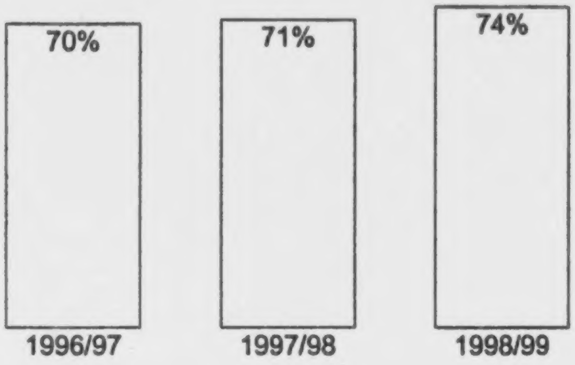
Interprovincial Certification of Journeymen

ANALYSIS

- Almost three-quarters of recent graduates issued with a journeymen certificate also acquired the Red Seal in the same year.
- The Red Seal is recognized by participating provinces and enhances interprovincial mobility.
- The proportion certified with the Red Seal has increased since 1996/97.
- Currently 41 of Canada's 44 Red Seal trades are available in Alberta and 93% of Alberta's apprentices are in Red Seal designated trades.
- These results provide additional information that graduates are prepared to find and maintain employment (see pages 44).

Percentage of Apprentices Receiving
Alberta Journeyman Certification and the Red Seal



Source: Alberta Learning.
Note:
- See Endnote C, measure 3.18.

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Goal 4 - Effective working relationships with partners

OUTCOMES

Joint initiatives meet the learning needs of Albertans.

Joint initiatives contribute to the achievement of the social and economic goals of the province.

Partners are satisfied with the effectiveness of partnerships.

There is one Ministry core measure used to assess the goal of Effective Working Relationships with Partners. This is a new measure and, **overall, partners and stakeholders are satisfied with their working relationships with the department.** The following are the 1999/2000 performance highlights for this goal.

✓	Met or exceeded target
=	No change
↑	Improved performance
↓	Performance decline
N	New measure

PERFORMANCE HIGHLIGHTS

N **Department's Working Relationships** – A majority of partners and stakeholders agreed that Alberta Learning staff are collaborative, responsive and flexible. Perceptions of employers of apprentices and apprenticeship graduates provide a very positive view of the apprenticeship and industry training system's partnership among government, post-secondary institutions and industry. Increases in applied degree enrollments, post-secondary enterprise revenue and industry funding for university research also indicate the effectiveness of learning system partnerships.

OPPORTUNITIES FOR IMPROVEMENT

- **Department's Working Relationships** – This is a new indicator and no target has been set. Partner and stakeholder satisfaction with staff flexibility is lower than their satisfaction with the other attributes. The department must continue to focus on effective working relationships with partners and stakeholders to sustain high levels of satisfaction, and give increased emphasis to demonstrating flexibility.

Working Relationships with Alberta Learning

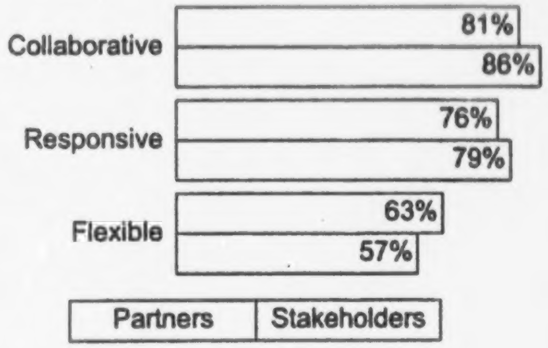
TARGET:

- New measure, no target for 1999/2000.

ANALYSIS:

- A majority of partners and stakeholders agreed in 1999/2000 that Alberta Learning staff are collaborative, responsive and flexible in working with partners.
- Respondents expressed higher levels of satisfaction with staff collaboration and responsiveness than with their flexibility.

Percentage of Partners and Stakeholders who Agree that Alberta Learning Staff are Collaborative, Responsive and Flexible (New)



Source: Alberta Learning: Hargroup Management Consultants – 2000.

Notes:

- For the purpose of these surveys, partners are representatives of other ministries that are involved in partnerships with Alberta Learning, and stakeholders are representatives of learning system stakeholder organizations (e.g., Alberta School Boards Association, the College of Alberta School Superintendents, Students Finance Board, the Universities Coordinating Council, the Apprenticeship & Industry Training Board, the Alberta Home and School Councils' Association).
- See Endnote C, measure 4.1.

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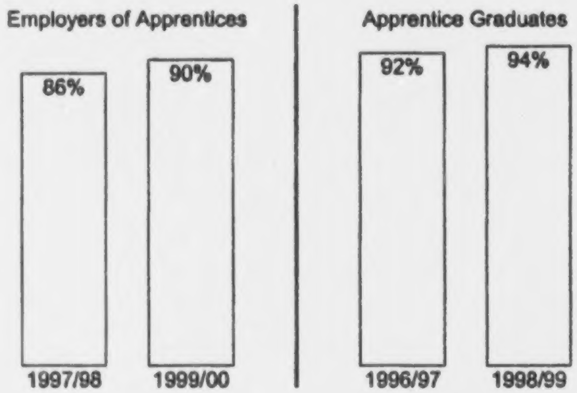
Apprenticeship and Industry Training

ANALYSIS:

- In 1999/2000, an increased proportion of employers were satisfied with the skills and abilities of their journeymen.
- Among graduates, a high proportion indicated in retrospect that, given their experiences in the system, they would still have taken apprenticeship training.
- Results indicate the apprenticeship and industry training partnerships meet the needs of both employers and apprentices.

Perceptions of Employers of Apprentices and Apprentice Graduates



Source: Alberta Learning: Applications Management Consulting Ltd. – 1998; Nichols Applied Management – 1998, 1999, 2000.

Notes:

- Significant difference in employer satisfaction: 1997/98 → 1999/2000. See technical note on significant differences in survey results over time. Endnote B.
- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 4.2.

Enrollment in Applied Degree Programs

ANALYSIS:

- Applied degree programs were initiated in 1995/96 by public colleges and technical institutes in partnership with employers to enable learners to pursue a degree while getting practical business experience.
- Starting with four programs in 1995/96, the number grew to seven by 1998/99 and full load equivalent (FLE) enrollment has increased correspondingly.
- The results indicate these programs are responding to learner needs, a key Ministry outcome.

FLE Enrollment in Applied Degree Programs (New)

	1995/96	1996/97	1997/98	1998/99
Public Colleges	176	489	642	663
Technical Institutes	12	163	232	236
Total	188	652	874	899

Source: Alberta Learning.

Notes:

- Applied degree programs are designed, delivered and cost-shared in partnership with business and industry.
- See Endnote C, measure 4.3.

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Enterprise Revenue of Post-Secondary Institutions

ANALYSIS

- Alberta's post-secondary institutions continue to generate non-government and non-tuition fee revenues to support their programs.
- The ratio of enterprise revenues to Alberta Learning grants continues to increase for the system overall and for the three sectors of public post-secondary institutions.
- This increase is in part a response by the institutions because this indicator is used to determine funding based on established performance measures.
- The private university colleges continue to generate about twice as much revenue as they receive in Alberta Learning grants. These institutions receive less government funding as a reflection of their status as privately governed institutions.
- Results provide information on an aspect of post-secondary institutions' contribution to the achievement of the social and economic goals of the province.

Post-Secondary Enterprise Revenue

Sector	1995/96	1996/97	1997/98	1998/99
Universities	30.8%	25.1%	39.0%	42.2%
Public Colleges	26.7%	26.2%	31.9%	33.8%
Technical Institutes	23.6%	29.3%	35.8%	34.9%
Private University Colleges	199.3%	201.0%	203.0%	190.9%
System Average	30.7%	28.4%	38.5%	40.6%

Source: Alberta Learning.

Notes:

- The four vocational colleges became board-governed institutions in 1997/98. Public college information has been updated to include the former vocational colleges.
- See Endnote C, measure 4.4.

University Research Funding

ANALYSIS

- Provincial research funding has increased substantially, while industry funding has increased marginally since 1996/97.
- Research funding from non-profit organizations and the federal government has declined slightly.
- University research funding contributes to the economic goals of the province.

Proportions of University Research Funding By Source

	1996/97	1997/98	1998/99
Non-Profit	16%	13%	12%
Industry	17%	18%	19%
Provincial	20%	25%	28%
Federal	44%	41%	37%
Other	3%	3%	3%

Source: Alberta Learning.

Note:

- See Endnote C, measure 4.5.

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Goal 5 - Highly responsive and responsible ministry

OUTCOMES

The Ministry demonstrates:
- Value for dollars
- Leadership and continuous improvement in administrative and business processes and practices.

There are two core measures to assess the department. Overall, two of three performance targets were met. The following are the 1999/2000 performance highlights for our Responsive and Responsible Ministry core measures.

✓ Met or exceeded target
= No change
↑ Improved performance
↓ Performance decline

PERFORMANCE HIGHLIGHTS

✓ **Value for Money** – Public satisfaction remained stable at 54%, essentially at the target of 55%.

✓ **Administrative Efficiency** – Department spending represents a very small proportion of total Ministry spending at 1.6% and has decreased slightly over the previous year. Information on administrative spending by public system authorities and post-secondary institutions indicates efficient operations throughout Alberta's learning system.

OPPORTUNITIES FOR IMPROVEMENT

- **Value for Money** – Parent satisfaction decreased from 78% in 1995/96 to 71% in 1999/2000, below our target of 80%. Sampling variation may account for this change.

Value for Money in the Learning System

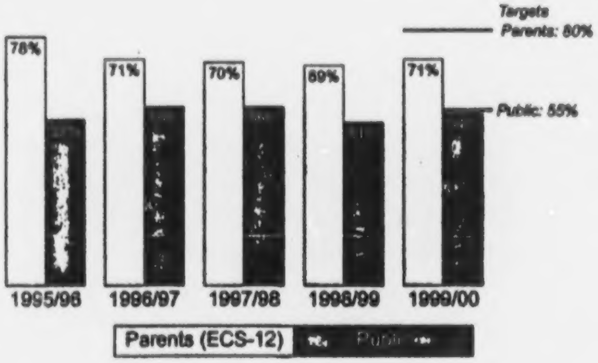
TARGET:

- Target of 55% was met for the public when the confidence interval is taken into account.
- Target of 80% was not met for parents.

ANALYSIS:

- Parent satisfaction has decreased since 1995/96. Sampling variation may account for this change.
- Public satisfaction has remained relatively constant over the same period.
- Adult learners and the public were asked for the first time in 1999/2000 if they were satisfied with the value of money spent on adult learning institutions in their communities. A substantial majority of respondents expressed satisfaction.
- The restated business plan 1999-2000 indicated that the satisfaction of employers and taxpayers would be reported. Parent and public results are considered to reflect these groups as well.

Parent and Public Satisfaction with Value for Money Spent on ECS-12 Schools in their Community

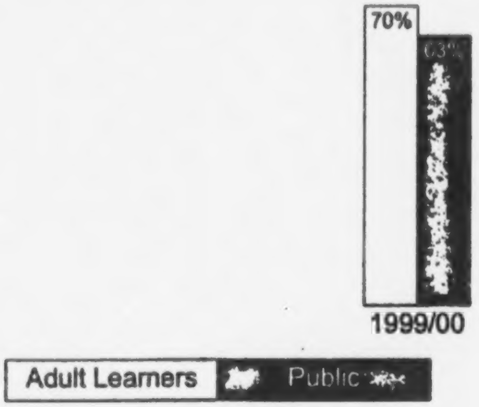


Source: Alberta Learning: Environics West – 1995, 1996, 1997; The Advisory Group – 1998, 1999; Criterion Research Corp. – 2000.

Note:

- Significant difference in parent satisfaction, 1995/96 → 1999/2000. See technical note on significant differences in survey results over time, Endnote B.

Adult Learner and Public Satisfaction with Value for Money Spent on Adult Learning Institutions in their Community



Source: Alberta Learning: Criterion Research Corp. – 2000.

Notes:

- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 5.1.

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GOAL 5 CORE MEASURES (CONTINUED)

Ministry Efficiency

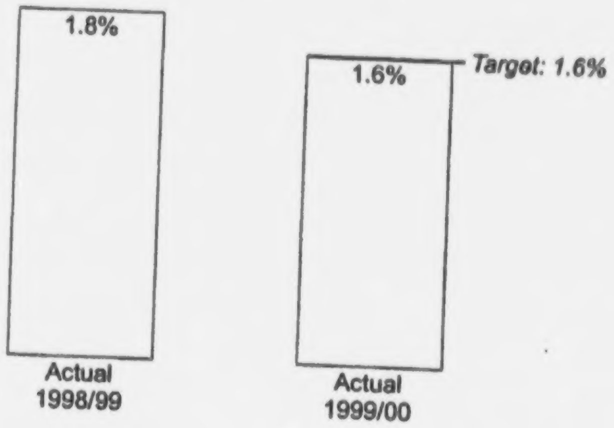
TARGET:

- Target of 1.6% met.

ANALYSIS:

- Spending on department functions represents a very small proportion of total spending.
- The reduction in the proportion spent on department functions since 1998/99 primarily was a result of increased grants to school boards and post-secondary institutions, although spending on department functions was below budget for 1999/2000.

Spending on Department Functions (New)



Source: Alberta Learning.

Notes:

- 1998/99 and 1999/2000 are based on the Ministry Audited Financial Statements.
- Department functions are comprised of Ministry Support Services and Program Delivery Support. Spending is comprised of Ministry Expense and Property tax support to opted-out school boards.
- See Endnote C, measure 5.2.

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Spending on Administration in the Learning System

ANALYSIS

- The proportion of their revenues school jurisdictions spend on instruction has increased steadily in recent years, while the proportion spent on administration and other areas has decreased.
- Administration spending is capped at 4% to 6%, depending on enrollment.
- Results provide further information on the value for dollars in the learning system (see page 59).

The Spending of Public School Authorities on Instruction and Administration as Percentages of their Total Spending

	1995/96	1996/97	1997/98	1998/99
School-based Instruction and Support	71.2%	72.4%	74.0%	73.7%
Central Administration	4.7%	3.9%	3.8%	4.0%
Other	24.1%	24.0%	22.2%	22.3%

Source: Alberta Learning.

Notes:
- Public school authorities include public, separate and francophone school boards and charter schools.
- Central administration includes board governance, system administration and support services.
- Other includes operations and maintenance, transportation, debt services, transfers and community services.
- See Endnote C, measure 5.3.

ANALYSIS

- In general, expenditures on administration within post-secondary institutions are relatively constant.
- The larger institutions have a smaller ratio of administrative expenditures than smaller institutions because of economies of scale.
- Administrative expenditures of public post-secondary institutions remain low, in part because this indicator is used to determine funding based on established performance measures.
- Results provide further information on value for dollars in the learning system (see page 59).

Spending on Administration as a Percentage of Total Post-Secondary Institution Spending

Sector	1995/96	1996/97	1997/98	1998/99
Universities	4.9%	5.2%	4.7%	4.6%
Public Colleges	9.5%	8.5%	8.6%	9.4%
Technical Institutes	6.2%	6.5%	6.4%	6.6%
Private University Colleges	15.3%	13.2%	13.5%	14.3%
System Average	6.3%	6.4%	6.1%	6.2%

Source: Alberta Learning.

Notes:
- The four vocational colleges became board-governed institutions in 1997/98. Public college information has been updated to include the former vocational colleges.
- See Endnote C, measure 5.4.

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Staff Participation in the Learning Account

ANALYSIS:

- In its first year of operation across the department, almost half of all employees accessed the learning account, which is provided to promote self-directed development.
- Providing the learning account to staff is one aspect of demonstrating leadership in improving business processes and practices, an important Ministry outcome.

Participation Rate of Employees in the Learning Account (New)

	Number of Employees	Percent of Employees
1999/2000	441	44.2%

Source: Alberta Learning.

Note:

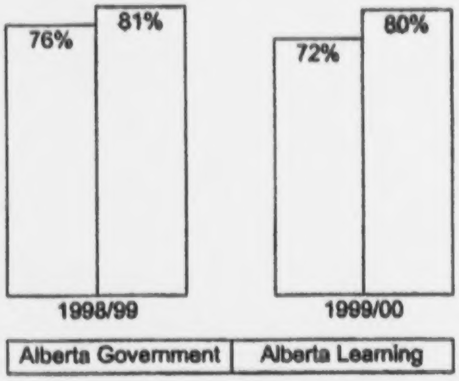
- See Endnote C, measure 5.5.

Knowledge and Skill Development Opportunities for Staff

ANALYSIS:

- A high percentage of Alberta Learning staff continue to agree the department supports their knowledge and skill development.
- In 1999/2000, the results for Alberta Learning staff were significantly higher than for all government employees.
- Results indicate employees are prepared to make continuous improvement in administrative processes and practices.

Percentage of Staff who Agree the Department Supports their Knowledge and Skill Development (New)



Sources: *Government of Alberta Core Human Resources Measures Surveys*, The Advisory Group - 1998 and Research Innovations, Inc. - 2000.

Notes:

- Information for 1998/99 consists of the combined results from the former departments of Alberta Education and Advanced Education and Career Development.
- **Significant difference between groups:** In 1999/2000, satisfaction for Alberta Learning employees (80%) was significantly higher than for Alberta government employees (72%). See technical note on significant differences in survey results over time, Endnote B.
- **Significant difference over time:** The decline in satisfaction for Alberta government employees from 1998/99 to 1999/2000 was statistically significant. See technical note on significant differences in survey results over time, Endnote B.
- See Endnote C, measure 5.6.

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Satisfaction with Service of Apprenticeship and Industry Training Staff

ANALYSIS:

- A large proportion of employers involved in the apprenticeship and industry training system were satisfied or very satisfied with the quality of service they received from departmental apprenticeship staff.
- As well, a large percentage of apprentice graduates were satisfied with the overall quality of service that they received from departmental apprenticeship staff.
- Results provide further information on partner and stakeholder perceptions of department staff (see page 55).

Satisfaction of Employers and Apprentice Graduates with Service of Department Apprenticeship Staff

	1997/98	1998/99	1999/2000
Employers	91%	—	92%
1997/98 Graduates	—	93%	—

Source: Alberta Learning: Nichols Applied Management - 1998, 1999, 2000.

Notes:

- See Endnote A for information on Alberta Learning's surveys.
- See Endnote C, measure 5.7.

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Looking Ahead: Opportunities and Challenges for Alberta's Learning System

Alberta is recognized both nationally and internationally for the excellence of its basic learning, adult learning and apprenticeship and industry training systems. The ability of Alberta Learning and its partners to respond to opportunities and challenges is critical to enabling Albertans to achieve their potential.

In 1999/2000 Alberta Learning responded to the challenge of bringing substantial portions of the former departments of Education and Advanced Education & Career Development together and developing a new vision, mission and goals for a lifelong learning system in consultation with stakeholders. The challenge for the future is to build upon our successes and provide leadership to the Learning system to anticipate, prepare for and respond to change in an evolving and complex environment.

PROVIDING CHILDREN AND YOUTH WITH A STRONG FOUNDATION FOR THE FUTURE

Entering school ready to learn is critical for success in school. Ensuring children's basic needs are met so they can benefit from school is a shared responsibility of families, government and society. Learning's emphasis includes:

- working with families and other government agencies to optimize early childhood development to ensure the cognitive, physical, emotional and spiritual health necessary for successful participation in lifelong learning
- working with families to increase literacy.

Well-rounded preparation for further learning, work and participation in the community is essential for young people to take advantage of opportunities once they leave the basic learning system. Particular challenges include:

- promoting enjoyment of learning and the development of lifelong learning skills
- ensuring all students have a solid foundation in language arts and mathematics
- ensuring that curricula and teacher preparation/professional development keep pace with emerging needs, including the rapid changes in information and communication technology
- increasing the number of youth completing high school.

CREATING A SEAMLESS LEARNING SYSTEM

Through the Ministry of Learning's work with stakeholders, a shared vision for seamless learning transition in Alberta is emerging. Particular challenges include:

- integrating policies and programs to further improve linkages/transitions among the basic education, adult learning, and apprenticeship and industry training systems
- working with partners to improve transitions from home to school and from basic and adult learning to the workforce
- Ensuring that Albertans are recognized for the high quality of their education.

Continuous improvement in learning outcomes is vital to successful competition in the global economy. Alberta Learning will improve reporting and refine our measurement system to identify outcomes to increase awareness of the excellence of Alberta's learning system by the public and stakeholders. Particular challenges include:

- developing mechanisms to encourage performance excellence and improvement in schools and post-secondary institutions, while recognizing variation in student populations and local circumstances
- helping position Alberta's learning providers for success in an expanding international educational market
- partnering with the private sector in ways that support the values of public education.

ENSURING ACCESS TO OPPORTUNITIES FOR LIFELONG LEARNING

Expectations are rising for the learning system to provide appropriate and sufficient learning opportunities to meet the diverse needs of learners, industry and communities. Particular challenges include:

- providing additional learning opportunities at flexible times and locations for Albertans to participate in learning while maintaining their work and family commitments
- finding ways for government, institutions and communities to meet the shared responsibility for infrastructure renewal
- preparing and recruiting new teachers in specific shortage areas, such as math, science and career and technology studies, and to replace the large number of teachers nearing retirement
- work with learning providers and learners to develop the capacity for global learning, knowledge management and new technological advancement
- using technology integration and combining the resources of the basic learning, adult learning and apprenticeship training systems in innovative ways in response to existing and future demands
- working with Aboriginal peoples, people in the various geographical regions, people with special needs and people from various socio-economic backgrounds to better understand and remove barriers to their successful participation in learning.

MAINTAINING AFFORDABILITY FOR LEARNERS

Shared individual and collective responsibility for investment in education must be balanced by measures to ensure affordability. Particular challenges include:

- ensuring sustainability of funding for the learning system
- enhancing the flexibility and responsiveness of funding mechanisms for schools and post-secondary institutions to recognize changing circumstances and local priorities
- providing student financial assistance to those in need and ensuring that debt is manageable for post-secondary students and their families.

PREPARING A HIGHLY KNOWLEDGEABLE AND SKILLED WORKFORCE

Future labour market growth will continue to be concentrated in jobs requiring a post-secondary credential. Particular challenges include:

- fostering the recognition of learning as an investment in the future;
- encouraging student participation and academic achievement in math and sciences;
- keeping pace with the rapid growth of knowledge and innovations, and preparing learners for a labour market in which many of the occupations we will see five years from now and beyond have not yet been invented;
- improving learner, parent and teacher awareness of rising skill requirements and anticipated skill shortages in the labour market;
- developing strategies for individuals not immediately entering post-secondary programs to acquire the academic, general employability and technical skills they need;
- increasing learning opportunities for high-demand occupations;
- improving the competitiveness of the existing workforce through additional opportunities to upgrade and develop new skills, and
- meeting industry's needs for a highly skilled and trained workforce.

Ministry Financial Information

FINANCIAL RESULTS AND PERFORMANCE

FINANCIAL RESULTS

ACCOUNTABILITY

Financial results of the Ministry of Learning for the year ended March 31, 2000 include the activities of the Department of Learning, the Alberta School Foundation Fund and the disbursement from the Alberta Heritage Scholarship Fund. More detailed information can be found in the ministry's financial statements (pages 71-97).

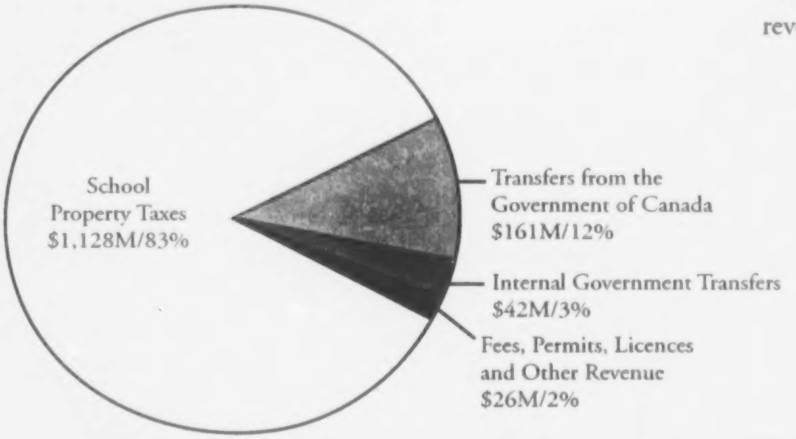
	In millions		
	2000		1999
	Budget	Actual	Actual
REVENUES			
School property taxes	$ 1,145	$ 1,128	$ 1,118
Transfers from the Government of Canada	176	161	164
Internal government transfers	42	42	12
Fees, permits, licenses and other revenue	24	26	28
	1,387	1,357	1,322
EXPENSES			
Voted:			
Ministry support services	30	28	28
Financial assistance to schools	1,782	1,890	1,608
Support for adult learning	989	996	853
Support for adult learners	33	27	25
Development, monitoring and evaluation	25	25	24
	2,859	2,966	2,538
Statutory and valuation adjustments:			
Alberta School Foundation Fund	1,146	1,141	1,113
Teachers' pension liability	146	110	43
Provision for student loans	68	76	66
Alberta Heritage Scholarships	17	17	12
Education Revolving Fund	-	-	23
	1,377	1,344	1,257
Total expenses	4,236	4,310	3,795
(Gain) loss on disposal of capital assets	(33)	(46)	1
	4,203	4,264	3,796
NET OPERATING RESULTS	$ (2,816)	$ (2,907)	$ (2,474)

REVENUES

Total revenues for the Ministry of Learning amounted to $1,357 million for 1999/2000, as follows:

- $1,128 million of the Ministry's revenues were derived from school property taxes which are collected by the provincial government through the Alberta School Foundation Fund.
- $161 million of revenues related to revenues from the Government of Canada which consisted of:
  - $159 million in Canada Health and Social transfers, and
  - $2 million in support of Canada student loans administration.
- $42 million of revenues were the result of internal government transfers which consisted of:
  - $25 million from the Lottery Fund, and
  - $17 million from the Alberta Heritage Scholarship Fund.
- $26 million of revenues related to fees, permits, licenses and other revenues which consisted of:
  - $18 million in the sales of learning resource material and
  - $8 million from various programs such as Marketing Apprenticeship, high school transcripts, teacher certification fees as well as other income sources such as investment income.

Sources of Revenue – $1,357 million



Comparison of 1999/2000 actuals to budget

Revenues were $30 million less than budgeted as a result of the following:

- school property taxes were $17 million less than budget due to increased refunds to municipalities for assessment adjustments and appeals,
- revenues associated with the Canada Health and Social Transfer agreement were $15 million less than budget,

offset by

- fees, permits, licenses and other revenues were $2 million more than budget due to increased activity in programs such as apprenticeship, international qualification assessment services and teacher certification.

Comparison of 1999/20000 actuals to prior year

Revenues for the Ministry increased $35 million as a result of the following increases:

- $25 million relating to the introduction of funding from the Lottery Fund,
- $10 million in school property taxes due to higher assessment growth,
- $5 million in transfers from the Alberta Heritage Scholarship Fund,

offset by

- decreases of $3 million in transfers from the Government of Canada and $2 million in revenue from other sources.

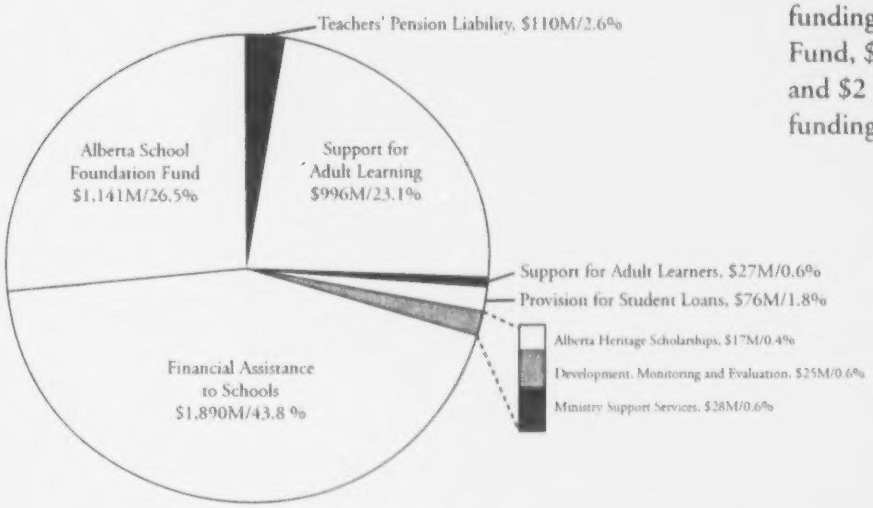
EXPENSES:

Expenses for the Ministry of Learning amounted to $4,310 million for 1999/2000, as follows:

- $3,166 million of the Ministry's expenses related to basic education and consisted of:
  - financial assistance to schools of $1,890 million from General Revenues and $1,141 million from

Alberta School Foundation Fund
  - $110 million in teacher's pension liability funding and
  - $25 million relating to program development, monitoring and student evaluation.
- $1,116 million of the Ministry's expenses related to adult education and consisted of:
  - $996 million in support for adult learning,
  - $76 million in provisions for student loans,
  - $27 million in support for adult learners and
  - $17 million in grants funded from the Alberta Heritage Scholarship Fund.
- $28 million of the Ministry's expenses related to ministry support services.

Expenses by Program – $4,310 million
(Program represents services to Albertans)



Comparison of 1999/00 actuals to budget

Expenses were $74 million more than budgeted as a result of the following:

- $108 million increase in financial assistance to schools consisting of:
  - $135 million in one-time supplementary funding for deficit elimination,
  - $3 million increase in funding for early childhood services,

  offset by:
  - $25 million decrease in school board support due to lower than expected enrollments,
  - $3 million decrease in required funding for the current service portion of the teacher's pension and
  - $2 million decrease in expected purchases by the Learning Resources Distributing Centre.
- $8 million increase in the provision for student loans due to a change in estimates, such as higher interest rates, higher risk premiums, and an increase in demand for remission.
- $7 million increase in support for adult learning and apprenticeship training due to:
  - $12 million increase in performance funding envelopes ($7 million Access Fund, $3 million infrastructure support and $2 million in other performance funding),
  - $4 million increase in the program delivery support for apprenticeship and industry training,

  offset by
  - $7 million decrease in program delivery support to adult learning initiatives other than apprenticeship and industry training, and
  - $2 million decrease in grants in kind to the Alberta Vocational Colleges

offset by

- $36 million decrease in the teacher's pension liability due to an increase in the value of the assets in the pension fund beyond what was anticipated.

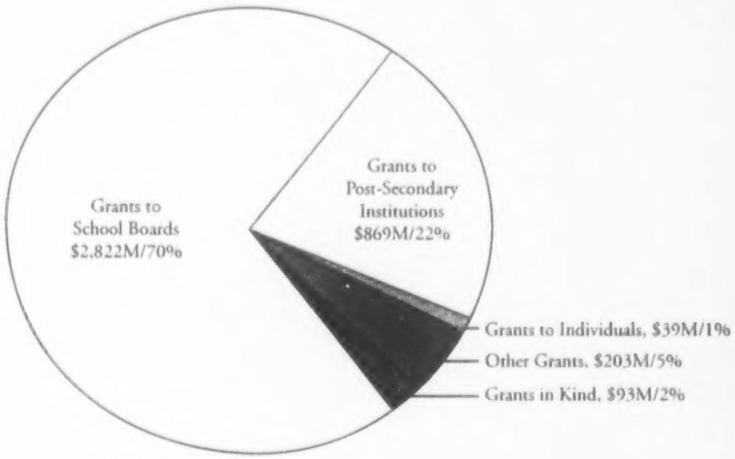
- $6 million decrease in support to adult learners resulting from:
  - $4 million decrease in demand for the Alberta Opportunity Bursary due to the introduction of the Canadian Millennium Scholarship program, and
  - $2 million decrease in maintenance grants.
- $5 million decrease in funding from the Alberta School Foundation Fund due to lower than expected enrollment levels, and
- $2 million decrease in ministry support services.

Comparison of 1999/00 actuals to prior year
Expenses increased $515 million from 1998/99. This is a result of:

- $259 million increase in financial assistance to schools due to:[*]
  - $234 million increase in operating support for basic education,
  - $15 million increase due to the introduction of the student health services program,
  - $7 million increase for early childhood services,
  - $3 million increase for instruction grants,
  - $1 million increase in school technology funding,

    offset by
  - $1 million decrease in funding for learning resources.
- $143 million increase in support for adult learning due to:
  - $129 million increase in funding to public and private post secondary institutions and
  - $14 million increase in the performance funding envelopes.
- $2 million increase in various programs that support adult learners.
- $1 million increase in the development, monitoring and evaluation of education programs.
- $110 million increase in statutory and valuation adjustments due to:
  - $67 million increase in the teachers' pension liability due to a contribution rate increase for past service contributions and changes made to the method used to calculate the provision,
  - $28 million increase in funding from the Alberta School Foundation Fund resulting from a per student rate increase, enrollment growth, and an increase in interest expense,
  - $10 million increase in the provision for student loans due to higher interest rates and risk premiums associated with dealing with financial institutions, and
  - $5 million increase in scholarships from the Alberta Heritage Scholarship Fund.

Grants – $4,026 million



GRANTS

Grants accounted for $4,026 million or 93% of the total amount of the Ministry's expenses.

- Grants to school boards totaled $2,822 million and consisted of:
  - $2,800 million for instruction and support block funding,
  - $151 million in one time grants which were used to assist in the elimination of

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[*] For comparability purposes, Education Revolving Fund's expenses in 1998/99 are classified as financial assistance to schools consistent with 1999/00.

  school boards' accumulated deficit and other one-time priorities,
  - $19 million for technology funding,
  - $15 million in support of the cross-government initiative on student health, offset by
  - $163 million school property taxes already collected by opted out separate school boards who have the authority to requisition and collect levies on their residential and non-residential properties.
- Grants to post secondary institutions totaled $869 million and consisted of:
  - $795 million in operational and conditional grant funding,
  - $36 million in support through the Access Fund,
  - $17 million in performance funding,
  - $10 million in support through the Learning Enhancement Fund,
  - $8 million in other funding such as inmate education programs and apprenticeship and industry training, and
  - $3 million in infrastructure support which includes the purchase or replacement of equipment.
- Grants to individuals totaled $39 million and consisted of :
  - $22 million in assistance to learners in the form of maintenance grants, special needs bursaries, Alberta opportunity bursaries and athletic scholarships, and
  - $17 million in scholarships funded through the Alberta Heritage Scholarship Fund.
- Other grants in the amount of $203 million consisted of:
  - $106 million in current service contributions to the teachers' pension,
  - $80 million in financial assistance to private schools such as support for basic education, early childhood services, instruction grants and learning resource subsidies, and
  - $17 million in support of adult learning to municipalities and not-for-profit organizations for programs such as community education, learning television and program delivery support.
- Grants in kind totaled $93 million and resulted from the transfer of certain land and buildings from Alberta Learning to the Alberta Vocational Colleges.

MINISTRY OF LEARNING

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Changes in Financial Position

Consolidated Statement of Financial Position

Notes to the Consolidated Financial Statements

Schedule 1 - Budget

Schedule 2 - Revenues

Schedule 3 - Expenses by Object Detail

Schedule 4 - Funding Provided to School Boards

Schedule 5 - Funding Provided to Post-Secondary Institutions

Schedule 6 - Statement of Alberta Heritage Scholarship Fund Expenses

Schedule 7 - Purchase of Capital Assets

Schedule 8 - Non-Budgetary Disbursements by Program

Schedule 9 - Liability for Student Loans Issued

Schedule 10 - Related Party Transactions

AUDITOR
GENERAL
Alberta

AUDITOR'S REPORT

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Learning as at March 31, 2000 and the consolidated statements of operations and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the management of the Ministry. My responsibility is to express an opinion on these consolidated financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Ministry is required to follow the corporate government accounting and reporting practices as disclosed in Note 2. These accounting policies have been established by Alberta Treasury and are consistent across ministries. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

Reporting entity

Generally accepted accounting principles require the consolidation of organizations that together constitute a single economic unit. In the public sector, consolidated financial statements should aggregate the financial statements of organizations comprising a reporting entity. A reporting entity is defined as comprising the organizations that are accountable for the administration of their financial affairs and resources to a minister, and are owned or controlled by the government. In my opinion, all of the organizations referred to in Note 2(a) meet the criteria for inclusion in the reporting entity and accordingly, the results of operations and net assets of these organizations should be included in these financial statements. However, the Ministry has not consolidated school boards, universities, public colleges and technical institutes although they are primarily dependent on government support for their continued existence.

The organizations referred to in Note 2(a) have fiscal year ends ranging from June 30, 1999 to March 31, 2000. For the purposes of estimating the effects of consolidation, I used each entity's most recent financial statements as though they were dated March 31, 2000. As such, the actual effect of consolidating the above entities will differ from the amounts estimated, and the difference will be material. Using this methodology, had the organizations referred to in Note 2(a) been consolidated, the total assets of the Ministry as at March 31, 2000 would be increased by approximately $6.7 billion, total liabilities would be increased by approximately $1.9 billion, and net assets would be increased by approximately $4.8 billion. As well, revenues and expenses for the year then ended would be increased by approximately $1.4 billion and $1.6 billion respectively.

Related party transactions

All of the organizations listed in Note 2(a) are related parties of the Ministry. Under generally accepted accounting principles, the relationship between the Minister and the organizations listed in Note 2(a) must be described along with the transactions between the Minister and these organizations. Schedule 10 has not disclosed funding provided to the public post-secondary institutions amounting to $858 million or funding provided to school boards amounting to $2.8 billion.

During the year, the Ministry transferred to public colleges certain land and buildings with a fair value of $92.85 million for nominal consideration. This transaction with public colleges is not disclosed as a related party transaction in Schedule 10.

In my opinion, because of the effects of the matters discussed in the preceding section, these financial statements do not present fairly the financial position of the Ministry as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 24, 2000

MINISTRY OF LEARNING
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2000

(In thousands)

	2000		1999
	Budget (Schedule 1)	Actual	Actual
Revenues (Schedule 2)			
School property taxes	$ 1,144,604	$ 1,128,263	$ 1,118,049
Internal government transfers	41,629	41,863	12,480
Transfers from the Government of Canada	176,072	160,612	163,608
Fees, permits and licences	3,489	3,938	3,879
Investment income	1,000	1,172	1,420
Other revenue	20,080	20,201	22,935
	1,386,874	1,356,049	1,322,371
Expenses (Schedule 3)			
Voted:			
Ministry support services	30,047	27,694	27,829
Financial assistance to schools	1,781,596	1,889,568	1,608,045
Support for adult learning	988,983	996,398	853,149
Support for adult learners	33,449	27,235	25,294
Development, monitoring and evaluation of education programs	24,733	25,373	23,798
	2,858,808	2,966,268	2,538,115
Statutory and valuation adjustments:			
Alberta School Foundation Fund	1,145,604	1,140,175	1,112,632
Education Revolving Fund	-	-	23,376
Alberta Heritage Scholarships (Schedule 6)	17,000	17,234	12,480
Teachers' pension liability			
- statutory payments	85,555	88,185	63,824
- valuation adjustments	61,000	21,473	(21,316)
Provision for student loans			
- issued during the year	67,900	65,691	61,560
- valuation adjustment for loans issued in prior years	-	10,375	4,215
Provision for doubtful accounts	5	35	98
Provision for vacation pay	-	172	595
	1,377,064	1,343,340	1,257,464
Total expenses	4,235,872	4,309,608	3,795,579
(Gain) loss on disposal of capital assets (Note 6)	(32,735)	(46,447)	663
	4,203,137	4,263,161	3,796,242
Net operating results	$ (2,816,263)	$ (2,907,112)	$ (2,473,871)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF LEARNING
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000

	(In thousands)	
	2000 Actual	1999 Actual
Operating transactions		
Net operating results	(2,907,112)	(2,473,871)
Non-cash items included in net operating results:		
Amortization of capital assets	1,137	1,557
Grants in kind (Note 6)	92,851	-
(Gain) loss on disposal of capital assets (Note 6)	(46,447)	663
Teachers' pension liability - valuation adjustments	21,473	(21,316)
Provision for student loans	76,066	65,775
	(2,762,032)	(2,427,192)
Non-budgetary disbursements on student loans (Schedule 8)	(67,209)	(60,840)
Recoveries on defaulted student loans	1,543	1,665
(Increase) decrease in accounts receivable	(19,260)	2,646
Decrease (increase) in inventory	18	(672)
Decrease in Alberta Heritage Scholarship Fund receivable	-	106
Increase (decrease) in accounts payable	26,739	(13,923)
Increase (decrease) in advance from General Revenues	-	(76,692)
Increase in allowance for adjustments and appeals	9,358	4,860
Net cash used by operating transactions	(2,810,843)	(2,570,042)
Investing transactions		
Purchase of capital assets (Schedule 7)	(1,151)	(1,281)
Net capital assets transferred from other Ministries (Note 6)	(46,125)	(224)
Cash used for investing transactions	(47,276)	(1,505)
Financing transactions		
Net transfer from General Revenues	2,872,179	2,506,205
Net cash provided	14,060	(65,342)
Cash at beginning of year	43,917	109,259
Cash at end of year	$ 57,977	$ 43,917

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF LEARNING
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000

	(In thousands) 2000	(In thousands) 1999
Assets		
Financial assets:		
Cash (Note 4)	$ 57,977	$ 43,917
Accounts receivable (Note 5)	29,489	10,229
Inventory	7,330	7,348
Capital assets (Note 6)	3,298	3,562
	$ 98,094	$ 65,056
Liabilities		
Accounts payable (Note 7)	$ 67,210	$ 40,471
Liability for student loans issued (Schedule 9)	162,800	152,400
Allowance for assessment adjustments and appeals	29,240	19,882
Teachers' pension obligation (Note 8)	3,804,658	3,783,184
	4,063,908	3,995,937
Net liabilities		
Net liabilities at beginning of year, as restated (Note 3)	(3,930,881)	(3,963,215)
Net operating results	(2,907,112)	(2,473,871)
Net transfer from General Revenues	2,872,179	2,506,205
Net liabilities at end of year	(3,965,814)	(3,930,881)
	$ 98,094	$ 65,056
Net liabilities at end of year	$ (3,965,814)	$ (3,930,881)
Less teachers' pension obligation	3,804,658	3,783,184
Net liabilities excluding teachers' pension obligation	$ (161,156)	$ (147,697)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF LEARNING
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2000

Note 1 Authority and Purpose

The Ministry of Learning has been designated as responsible for various Acts by the Government Organization Act and its regulations. To fulfill these responsibilities, the Minister administers the organizations listed below. The authority under which each organization operates is also listed. Together, these organizations form the Ministry of Learning.

Organization	Authority
The Department of Learning	Government Organization Act
Alberta School Foundation Fund	School Act

The purpose of the Ministry is to lead and work with partners to build a globally recognized lifelong learning community that enables Albertans to be responsible, caring, self-reliant and contributing members of a knowledge-based and prosperous society.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by the Government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting entity

The reporting entity is the Ministry of Learning, for which the Minister of Learning is accountable. These consolidated financial statements include the activities of the Department of Learning and the Alberta School Foundation Fund. This entity also includes the provision of scholarships to eligible students from the Alberta Heritage Scholarship Fund. Activities of school boards, universities, technical institutes and public colleges, which are accountable organizations to the Minister, and the Banff Centre are reported in these statements to the extent of contributions from the Ministry under programs to cover the operations of these entities.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of financial reporting

Revenues

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue. Revenue collected by the Alberta School Foundation Fund is dedicated towards funding of school boards.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

The Ministry receives a transfer of funds to pay for certain program expenses from the Lottery Fund. It also receives a transfer of funds to pay Alberta Heritage Scholarships from the Alberta Heritage Scholarship Fund. The financial statements of the Alberta Heritage Scholarship Fund are included in the Ministry of Treasury Annual Report.

Expenses

Expenses represent the costs of resources consumed during the year on the Ministry's operations and include amortization of capital assets.

Obligations under guarantees, remission of student loans, risk premiums and the estimated future interest costs on student loans are expensed as management determines that the Province will likely be called upon to make payment. This expense represents management's estimate of future payments less recoveries from defaulted student loans.

Pension costs included in these statements comprise the cost of employer contributions for the current service of employees during the year and additional employer contributions for service relating to prior years. Pension costs also include the Ministry's pension contributions under the Teachers' Pension Plans Act. Further information is contained in Note 8.

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Ministry by other Ministries are not reflected in the Statement of Operations. Schedule 10 discloses information on these related party transactions.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of financial reporting (continued)

Valuation Adjustments

Valuation adjustments include changes in the valuation allowances to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to student loans, teachers' pensions and employee vacation pay.

Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals, as well as inventory held for resale. Inventory is valued at the lower of cost, determined on a weighted average basis, or estimated net realizable value. The fair values of the financial assets are estimated to approximate their book values. Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Capital assets of the Ministry are recorded at historical costs and amortized on a straight line basis over the estimated useful lives of the assets. All land is capitalized. The threshold for capitalizing new computer systems development is $100,000 and the threshold for all other capital assets is $15,000.

When physical assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities include all financial claims payable by the Ministry at fiscal year end. They include the Ministry's obligations for future payments under the Student Loans Act for guarantees, remissions, risk premiums, interest and carrying charges, as well as an estimate of future payments for property assessment appeals and adjustments, and the Province's share of the unfunded pension liability associated with the Teachers' Pension Plan entitlements. Note 8 contains further information on the Teachers' Pension Plan.

The fair values of payables are estimated to approximate their book values. The fair value of the liability for student loans issued and the fair value of the allowance for property assessment adjustments and appeals have not been determined as there is no established financial market for these types of liabilities and it is not cost effective to estimate the fair value with sufficient reliability.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of financial reporting (continued)

Net Liabilities

Net liabilities represents the difference between the value of assets held by the Ministry and its liabilities.

Measurement Uncertainty

The liability for student loans issued amounting to $162,800,000 (1999 - $152,400,000), the allowance for assessment adjustments amounting to $29,240,000 (1999 - $19,882,000) and the teachers' pension obligation amounting to $3,804,658,000 (1999 - $3,783,184,000) are subject to measurement uncertainty. Measurement uncertainty exists when there is a variance between the recognized amount and another reasonably possible amount. The Ministry has made certain assumptions in the determination of the liability for student loans, such as the number of students applying for remissions, future interest, recovery and default rates. The effect on the teachers' pension obligation of actual experience compared to assumptions results in measurement uncertainty. The allowance for assessment adjustments and appeals represents management's best estimate of amounts that will be paid out, based on discussions with the Ministry of Municipal Affairs, historical trends, and changes in the equalized assessment process. Actual amounts paid may vary significantly from the estimates. Schedule 9 discloses information on the liability for student loans issued and Note 8 discloses information on the teachers' pension plan.

(c) Change in Accounting Policy

The Ministry has changed the way it accounts for the disposal of capital assets at a nominal amount. The fair value of capital assets sold for nominal amounts to parties external to the government reporting entity less any nominal proceeds is reported as grants in kind. The difference between the fair value and the carrying value of the capital assets disposed is recorded as gains/losses on disposal. Previously the difference between the carrying value of capital assets disposed and the nominal proceeds received were treated as gains/losses on disposal. This change in accounting policy has been applied prospectively.

Note 3 Reorganization

The Ministry was established as a result of a major reorganization announced by the government on May 25, 1999 and transfers of responsibility announced throughout the year. Comparatives for 1999 have been restated as if the Ministry had always been assigned its current responsibilities.

	(In thousands)
Net liabilities at March 31, 1998	
Transfer from Ministry of Education	$ (3,799,599)
Transfer from Ministry of Advanced Education and Career Development	(163,616)
Net liabilities, as restated at March 31, 1998	$ (3,963,215)

Note 4 Cash

Cash consists primarily of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. The Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the daily cash balance at the average rate of earnings of the Trust Fund, which varies depending on prevailing market interest rates.

Note 5 Accounts Receivable

	(In thousands)	
	2000	1999
Government of Canada	$ 18,687	$ 2,838
School boards	1,466	1,024
Requisitions from municipalities	8,573	5,369
Other	763	998
	$ 29,489	$ 10,229

Accounts receivable are non-interest bearing, unsecured and are reported at their net realizable value.

Note 6 Capital Assets

		(In thousands)			
		2000			1999
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Equipment (a)	3-10years	$ 1,196	$ 1,064	$ 132	$ 188
Computer hardware & software	5 years	14,595	11,429	3,166	3,374
		$ 15,791	$ 12,493	$ 3,298	$ 3,562

(a) Equipment includes office equipment and furniture.

Note 6 Capital Assets (continued)

During the year the Ministry received certain land and buildings with a net book value of $46,125 from the Ministry of Infrastructure, and transferred these assets to Portage, Northern Lakes, NorQuest, and Bow Valley Colleges for nominal consideration. The assets' approximate fair value of $92,851 was recorded as a grant in kind, which resulted in a gain on disposal of $46,726.

Note 7 Accounts Payable

		(In thousands) 2000	(In thousands) 1999
Accounts payable		$ 2,461	$ 2,952
Accrued liabilities	- vacation	5,508	5,019
	- other	16,750	15,417
	- school boards	24,292	4,764
Advances from Government of Canada		16,364	11,906
Interest payable on advances from General Revenues (a)		1,455	68
Unearned revenue		380	345
		$ 67,210	$ 40,471

(a) Under the provisions of the Financial Administration Act, the School Foundation Fund receives quarterly advances from the General Revenues to make payments to school boards in accordance with section 159.1 of the School Act. The Fund repays the advances as monies are received from municipalities.

The Fund pays interest on the advances at the appropriate bankers' acceptance rate less 0.05%. Interest is calculated on a prorata basis for the number of days the advances are outstanding.

Note 8 Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board is a trustee and administrator of the Teachers' Pension Plan. The Alberta Teachers' Retirement Fund Board operates under the authority of the Teachers' Pension Plans Act. The Act requires all teachers under contract with public and separate school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Under the Teachers' Pension Plans Act, the unfunded liability for service credited prior to September 1, 1992 is being financed by additional contributions in the ratio of 67.35 per cent by the Province and 32.65 per cent by the teachers over the period ending August 31, 2060. In addition, for service after August 1992, the Province funds 50 per cent of any current service costs and related actuarial adjustments, including certain cost-of-living benefits.

The Act provides that payment of all benefits prior to September 1, 1992 is guaranteed by the Province.

Note 8 Teachers' Pension Plan (continued)

The teachers' pension obligation is based upon actuarial valuations performed at least triennially using the projected benefit method prorated on services. The assumptions used in the valuation are adopted after consultations between the pension plan board, the government and the actuaries, and represent best estimates of future events. The plan's future experience will inevitably vary, perhaps significantly, from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations. Gains and losses are amortized over the expected average remaining service lives of the related employees.

The valuation was based upon economic assumptions, including a long-term rate of return on pension plan fund assets of 4.5 per cent over the level of price inflation. The rate was based upon a long-term rate of return of 8.0 percent per annum and price inflation of 3.5 per cent. Demographic assumptions used in the valuation reflect the experience of the plan.

The latest actuarial valuation was performed on August 31, 1998. This valuation indicated a deficiency of net assets over the actuarial present value of accrued benefits. The unfunded liability is extrapolated to March 31, 2000 and includes deferred adjustments.

In the Statement of Operations, payments for current service of $105,852,000 (1999 - $106,420,000) are included in voted expenses while payments towards the unfunded liability of $88,185,000 (1999 - $63,824,000) are shown as statutory payments. In addition, a provision of $21,473,000 (1999 - ($21,316,000)) shown as a valuation adjustment has been recorded to recognize the estimated impact on the obligation as a result of estimated changes in the value of the plan's assets and the amortization of experience gains and losses.

Note 9 Commitments

As at March 31, 2000, the Ministry has $2,596,000 (1999 - $2,499,000) in commitments relating to service contracts.

Note 10 Trust Funds Under Administration

The Ministry administers trust funds which are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's financial statements.

Note 10 Trust Funds Under Administration (continued)

At March 31, 2000, trust funds under administration were as follows:

(In thousands)

	2000			1999
	Total Assets	Total Liabilities	Net Assets (Net Liabilities)	Net Assets (Net Liabilities)
Department of Learning Endowment Fund	$ 16	$ -	$ 16	$ 16
Teachers' Pension Plan Fund	1,795,000	6,216,000	(4,421,000)	(4,145,000)
Mildred Rowe Weston Estate Trust	77	-	77	78
	$ 1,795,093	$ 6,216,000	$ (4,420,907)	$ (4,144,906)

Note 11 Payments Under Agreement

The Ministry has entered into several agreements to deliver programs on behalf of third parties, which includes the Government of Canada. These programs and services are fully funded by these parties. Expenses incurred under these agreements are made by the Ministry under authority of the Financial Administration Act, Section 29.1 and are not included in these statements. Accounts receivable of $3,790,000 (1999 - $558,000) from these third parties and accounts payable of $12,307,000 (1999 - $10,995,000) to these third parties are reflected in the Statement of Financial Position.

Amounts paid and payable under agreements for the year ended March 31, 2000 are as follows:

(In thousands)

	2000	1999
Canadian Millennium Scholarships Foundation		
Canadian Millennium Scholarships	$ 25,496	$ -
Government of Canada		
Canada Study Grants	7,442	5,357
Immigration Settlement Services	374	797
Faculte St. Jean Construction and Fellowships	1,601	762
French Minority Language Education and French Second Language Instruction	9,800	10,292
South Africa Teacher Development Program	64	108
Interprovincial Computerized Exam Management System	41	-
Other	31	5
Alberta School Boards		
International Student Program	4	571
Western Provinces		
Collaboration in Aboriginal Education	45	74
Alberta Vocational Colleges (a)		
NorQuest	-	971
Bow Valley	-	1,336
	$ 44,898	$ 20,273

(a) Payments under agreement for the Alberta Vocational Colleges ceased effective June 30, 1998.

Note 12 Pensions

The Ministry participates in the multiemployer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multiemployer Supplementary Retirement Plan for Public Service Managers established by the government effective July 1, 1999. The expense for these pension plans is equivalent to the annual contributions of $2,667,000 for the year ending March 31, 2000 (1999 - $2,499,000).

Effective January 1, 1999, the Ministry's contribution to the Public Service Pension Plan was reduced by 0.3% of pensionable salaries.

At December 31, 1999, the Management Employees Pension Plan reported a surplus of $46,019,000 (1998 - $4,355,000) and the Public Service Pension Plan reported a surplus of $517,020,000 (1998 - $406,445,000). At December 31, 1999, the Supplementary Retirement Plan for Public Service Managers had a surplus of $33,000.

Note 13 Contingencies

As at March 31, 2000, the Ministry was named as defendant in legal claims that have specified amounts totalling approximately $135,000 (1999 - $110,000). The resulting loss, if any, from these claims cannot be determined. One claim is covered by Alberta Risk Management Fund.

The Ministry may be required to pay the cost of transfers of pension entitlements for former non-teaching staff members of the Alberta School for the Deaf, who are now employees of the Edmonton Public School Board. The Ministry's maximum liability may be as much as $250,000 (1999 - $250,000) subject to the conclusion of negotiations to have the employees grandfathered in the Public Service Pension Plan.

Note 14 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister of Learning.

MINISTRY OF LEARNING
SCHEDULES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000

Schedule 1

Budget

	(In thousands)		
	2000		
	Estimates and Budget Restated (a)	Supplementary Estimates (b)	Authorized Budget
Revenues			
School property taxes	$1,144,604	$ -	$1,144,604
Internal government transfers	41,629	-	41,629
Transfers from the Government of Canada	176,072	-	176,072
Fees, permits and licences	3,489	-	3,489
Investment income	1,000	-	1,000
Other revenue	20,080	-	20,080
	1,386,874	-	1,386,874
Expenses			
Voted (c):			
Department of Learning:			
Ministry support services	30,047	417	30,464
Financial assistance to schools	1,781,596	134,658	1,916,254
Support for adult learning	988,983	120	989,103
Support for adult learners	33,449	24	33,473
Development, monitoring and evaluation of education programs	24,733	163	24,896
	2,858,808	135,382	2,994,190
Statutory and valuation adjustments (d):			
Alberta School Foundation Fund	1,145,604	-	1,145,604
Alberta Heritage Scholarships	17,000	-	17,000
Teachers' pension liability			
- statutory payments	85,555	-	85,555
- valuation adjustments	61,000	-	61,000
Provision for student loans			
- issued during year	67,900	-	67,900
- valuation adjustment for loans issued in prior years	-	-	-
Provision for doubtful accounts	5	-	5
Provision for vacation pay	-	-	-
	1,377,064	-	1,377,064
Total expenses	4,235,872	135,382	4,371,254
(Gain) loss on disposal of capital assets (d)	(32,735)	-	(32,735)
	4,203,137	135,382	4,338,519
Net operating results	$(2,816,263)	$(135,382)	$(2,951,645)

Schedule 1 (continued)

Budget

(a) Effective April 1, 1999, the Ministry was established as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year.

(b) Supplementary Estimates approved on December 9, 1999 included $134,640,000 for financial assistance to schools to assist in the elimination of school boards' accumulated debt and other one-time local priorities. In addition, Supplementary Estimates approved on March 14, 2000 included $16,600,000 for an achievement bonus program for government management and opted-out employees. These funds were placed temporarily in a central pool administered by Personnel Administration Office and then distributed to Ministries. The amount distributed to the Ministry of Learning was $742,000.

(c) In the event actual voted expenses and capital investments exceed the authorized budget, the difference is known as an encumbrance and reduces the budgeted amount for these items in subsequent years.

(d) In the event actual statutory expense, actual valuation adjustments and actual (gain) loss on disposal of capital assets exceed their authorized budget, there is no impact to budgeted amounts in the subsequent year.

Schedule 2

Revenues

(In thousands)

	2000		1999
	Budget	Actual	Actual
School property taxes	$ 1,144,604	$ 1,128,263	$ 1,118,049
Internal government transfers			
Lottery Fund	24,629	24,629	-
Alberta Heritage Scholarship Fund	17,000	17,234	12,480
	41,629	41,863	12,480
Transfers from the Government of Canada			
Canadian Health and Social Transfers	173,848	159,129	160,753
Bilingualism	1,180	-	1,278
Canada student loans administration	1,044	1,483	1,577
	176,072	160,612	163,608
Fees, permits and licences			
Marketing Apprenticeship	1,544	1,643	1,646
High school transcripts	600	760	741
Teacher certificate fees	600	664	728
Diploma exam rewrite fees	326	383	356
Other	419	488	408
	3,489	3,938	3,879
Investment income	1,000	1,172	1,420
Other revenue			
Sales of learning resources	18,175	18,067	18,463
Refunds of expenditure	1,500	1,654	4,179
Funding from Telus learning connection project	400	400	225
Miscellaneous	5	80	68
	20,080	20,201	22,935
Total revenues	$ 1,386,874	$ 1,356,049	$ 1,322,371

Schedule 3

Expenses by Object Detail

(In thousands)

	2000		1999
	Budget (a)	Actual	Actual
Grants:			
School boards (Schedule 4)	$ 2,730,766	$ 2,822,646	$ 2,556,551
Post-secondary institutions (Schedule 5)	850,897	869,087	833,922
Individuals	45,105	38,927	33,485
Other	194,611	202,852	166,796
Grants in kind	94,747	92,851	-
	3,916,126	4,026,363	3,590,754
Salaries, wages and employee benefits	49,451	45,278	46,732
Supplies and services	54,986	47,151	47,490
Amortization of capital assets	1,081	1,137	1,557
Other	214,528	189,979	109,046
Total expenses before recoveries	4,236,172	4,309,908	3,795,579
Less: Recovery from support service arrangements with related parties (b)	(300)	(300)	-
Total expenses	$ 4,235,872	$ 4,309,608	$ 3,795,579

(a) Effective April 1, 1999, the Ministry was established as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year. The breakdown of expenses by object is based on management's best estimate.

(b) The Ministry provides financial, payroll, human resource and administrative services to the Ministry of Innovation and Science and the Ministry of International and Intergovernmental Relations. Costs for these services are recovered from the respective ministries.

The Ministry provides support services to the Ministry of Human Resources and Employment without charge.

Schedule 4

Funding Provided to School Boards

(In thousands)

	Funding Frame-work[(a)]	One Time Grant[(b)]	Technology	Student Health[(c)]	Opted Out[(d)]	Ministry Total
Separate school jurisdictions						
Calgary Roman Catholic Separate School District	$206,919	$12,005	$1,559	$3,446	$(69,647)	$154,282
Christ the Redeemer Catholic Separate Regional Division	16,553	775	101	75	(2,221)	15,233
East Central Alberta Catholic Separate Schools Regional Division	14,028	910	119	-	(1,085)	13,972
Edmonton Catholic Regional Division	158,876	9,076	1,187	3,073	(47,359)	124,853
Elk Island Catholic Separate Regional Division	25,597	1,443	189	-	(4,966)	22,263
Evergreen Catholic Separate Regional Division	10,161	620	81	-	(2,539)	8,323
Fort McMurray Roman Catholic Separate School Division	20,036	1,024	134	-	(1,950)	19,244
Grande Prairie Roman Catholic Separate School District	15,543	676	115	-	(3,140)	13,194
Holy Spirit Catholic Separate Regional Division	21,852	1,204	158	-	(5,976)	17,238
Lakeland Roman Catholic Separate School Division	10,572	588	77	-	(1,319)	9,918
Living Waters Catholic Regional Division	11,151	610	80	-	(1,855)	9,986
Lloydminster Public School Division	9,086	511	67	-	(3,288)	6,376
Lloydminster Roman Catholic Separate School Division	3,938	217	29	-	(835)	3,349
Medicine Hat Catholic Separate Regional Division	12,418	691	91	498	(3,307)	10,391
Red Deer Catholic Regional Division	23,019	1,214	159	-	(3,797)	20,595
St. Albert Protestant Separate School District	30,532	1,849	242	-	(6,895)	25,728
St. Thomas Aquinas Roman Catholic Separate School Division	9,899	567	74	-	(2,512)	8,028
Public school jurisdictions						
Aspen View Regional Division	21,743	1,017	133	-	-	22,893
Battle River Regional Division	43,916	2,259	296	597	-	47,068
Black Gold Regional Division	44,321	2,511	329	203	-	47,364
Buffalo Trail Regional Division	30,017	1,956	193	-	-	32,166
Calgary School District	492,476	28,280	3,706	-	-	524,462
Canadian Rockies Regional Division	13,364	697	91	96	-	14,248
Chinook's Edge Regional Division	58,017	3,293	432	71	-	61,813
Clearview Regional Division	16,799	849	111	-	-	17,759
East Central Francophone Education Region	3,548	120	16	-	-	3,684
Edmonton School District	403,775	22,209	2,911	-	-	428,895
Elk Island Public Schools Regional Division	83,178	4,454	584	1,321	-	89,537
Foothills School Division	35,276	1,932	253	287	-	37,748
Fort McMurray School District	26,143	1,343	176	269	-	27,931
Fort Vermilion School Division	19,368	800	108	63	-	20,339

Schedule 4 (continued)

Funding Provided to School Boards

(In thousands)

	Funding Frame-work[a]	One Time Grant[b]	Technology	Student Health[c]	Opted Out[d]	Ministry Total
Golden Hills Regional Division	32,805	1,779	233	220	-	35,037
Grande Prairie School District	26,983	1,472	193	541	-	29,189
Grande Yellowhead Regional Division	33,162	1,848	242	-	-	35,252
Grasslands Regional Division	20,591	1,056	138	-	-	21,785
Greater North Central Francophone	9,918	355	47	-	-	10,320
Greater St. Albert Catholic Regional Division	37,237	2,088	274	244	-	39,843
High Prairie School Division	21,203	991	130	209	-	22,533
Holy Family Catholic Regional Division	13,027	652	85	121	-	13,885
Horizon School Division	20,024	999	131	-	-	21,154
Lethbridge School District	38,544	2,244	294	-	-	41,082
Livingstone Range School Division	25,746	1,322	173	-	-	27,241
Medicine Hat School District	31,886	1,878	246	-	-	34,010
Northern Gateway Regional Division	31,133	1,577	207	-	-	32,917
Northern Lights School Division	37,442	1,812	238	-	-	39,492
Northland School Division	26,244	474	62	-	-	26,780
Northwest Francophone Education Region	2,507	71	9	-	-	2,587
Palliser Regional Division	22,909	1,129	148	-	-	24,186
Parkland School Division	48,566	2,635	345	-	-	51,546
Peace River School Division	23,229	1,120	147	-	-	24,496
Peace Wapiti School Division	35,487	1,608	211	-	-	37,306
Pembina Hills Regional Division	33,489	1,496	195	571	-	35,751
Prairie Land Regional Division	15,284	609	80	-	-	15,973
Prairie Rose Regional Division	27,386	1,085	142	-	-	28,613
Red Deer School District	48,304	2,627	344	-	-	51,275
Rocky View School Division	69,475	3,766	493	-	-	73,734
St. Paul Education Regional Division	19,033	897	117	-	-	20,047
Sturgeon School Division	26,405	1,342	176	-	-	27,923
Westwind Regional Division	21,061	1,153	151	844	-	23,209
Wetaskiwin Regional Division	25,233	1,255	164	303	-	26,955
Wild Rose School Division	30,614	1,593	209	-	-	32,416
Wolf Creek Regional Division	42,201	2,182	286	1,278	-	45,947
Charter schools						
Action for Bright Children Charter Society	1,838	85	11	-	-	1,934
Almadina Charter School Society	1,593	93	12	-	-	1,698
Aurora Charter School Society	1,861	93	12	-	-	1,966
Centre for Academic & Personal Excellence	594	36	5	-	-	635
Education for the Gifted Charter Society	623	33	4	-	-	660
Foundations for the Future Charter School	1,625	67	9	-	-	1,701
Moberly Hall School Society	477	23	3	-	-	503
Science Alberta Charter School Society	376	-	-	-	-	376
Suzuki Charter School Society	504	26	3	-	-	533
The Boyle Street Service Society	1,190	32	4	-	-	1,226
Totals	$2,799,930	$151,303	$19,774	$14,330	$(162,691)	$2,822,646

Schedule 4 (continued)

Funding Provided to School Boards

(a) Funding framework combines the instruction and support block funding with other enrollment driven funding.

(b) This amount is one-time funding for the elimination of school boards' accumulated debt and other one-time local priorities.

(c) Student Health is a cross-government initiative. Funding is allocated to all school jurisdictions as well as funded private schools and private early childhood services operators. The funding is distributed to selected school jurisdictions who administer the program for their partners.

(d) Opted out separate school boards, which have passed a resolution pursuant to section 157(2) of the School Act, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.

Schedule 5

Funding Provided to Post-Secondary Institutions

(In thousands)

	Operating & Conditional Funding	Access Fund	Learning Enhancement	Infra-structure Support [a]	Perform-ance	Other [b]	Total
Private Colleges							
Augustana University College	$3,142	$ -	$101	$ -	$33	$	$3,276
Canadian University College	1,018	-	72	-	11	-	1,101
Concordia University College of Alberta	4,525	-	124	-	47	153	4,849
The King's University College	1,450	-	82	-	125	-	1,657
Technical Institutes							
Northern Alberta Institute of Technology	66,018	2,686	770	275	1,544	1,245	72,538
Southern Alberta Institute of Technology	57,318	3,061	748	287	1,353	792	63,559
Public Colleges							
Alberta College of Art and Design	5,645	737	107	18	223	128	6,858
Bow Valley College	10,155	-	275	46	321	366	11,163
Fairview College	10,709	556	114	40	108	986	12,513
Grande Prairie Regional College	13,274	-	153	38	211	-	13,681
Grant MacEwan Community College	28,605	1,350	570	141	737	486	31,889
Keyano College	15,419	538	147	62	438	393	16,997
Lakeland College	15,981	230	148	49	323	383	17,114
Lethbridge Community College	15,725	614	338	100	352	835	17,964
Medicine Hat College	10,739	398	206	56	333	-	11,732
Mount Royal College	29,220	1,212	533	155	740	246	32,106
NorQuest College	12,277	-	316	54	366	224	13,237
Northern Lakes College	14,340	-	132	22	144	-	14,638
Olds College	11,851	8	140	48	362	285	12,694
Portage College	10,190	305	121	20	262	-	10,898
Red Deer College	17,508	2,485	314	87	177	517	21,088
Universities							
Athabasca University	13,926	648	260	56	401	101	15,392
University of Alberta	232,787	8,520	2,212	891	4,284	398	249,092
University of Calgary	150,920	9,800	1,536	637	3,245	126	166,264
University of Lethbridge	32,892	2,680	399	115	871	160	37,117
Banff Centre							
Banff Centre	9,054	-	77	30	244	-	9,405
Private Vocational Schools							
Alberta College	-	169	-	-	-	-	169
Henderson College (Cambridge)	-	34	-	-	-	-	34
Columbia College	-	62	-	-	-	-	62
Totals	$794,688	$36,093	$10,000	$3,227	$17,255	$7,824	$869,087

(a) Infrastructure Support includes support for the purchase or replacement of equipment.

(b) Other funding includes inmate education programs and apprenticeship and industry training.

Schedule 6

Statement of Alberta Heritage Scholarship Fund Expenses

(Expenses In thousands)

	Actual				Cumulative	
	2000		1999		1981-2000	
	Number of Recipients	Expenses	Number of Recipients	Expenses	Number of Recipients	Expenses
Rutherford	7,307	$ 12,329	6,778	$ 7,416	96,848	$ 110,484
McKinney	941	2,337	930	1,517	15,274	40,270
Condon	-	-	1,529	1,286	23,987	20,216
Graduate Scholarships	133	1,294	129	1,257	1,118	10,729
Lougheed	16	275	14	180	421	5,658
Steinhauer	15	265	15	190	412	5,331
United World College	12	282	12	260	110	2,297
Other Heritage Scholarships	330	282	282	191	5,094	7,258
Endowment programs	89	170	96	183	281	691
	8,843	$ 17,234	9,785	$ 12,480	143,545	$ 202,934

The Alberta Heritage Scholarship Fund is designed to reward Albertans for excellence and outstanding achievement.

The award programs are administered by the Students Finance Board.

Schedule 7

Purchase of Capital Assets

By Type

	(In thousands) 2000 Budget	2000 Actual	1999 Actual
Equipment	$ -	$ 16	$ 36
Computer hardware and software	4,339	1,135	1,245
	$ 4,339	$ 1,151	$ 1,281

Schedule 8

Voted Non-Budgetary Disbursements by Program

	(In thousands) 2000 Budget	2000 Actual	1999 Actual
Financial Assistance to Schools			
Learning Resources:			
Changes in learning resources inventory during the year	$ 8,000	$ (18)	$ -
Support for Adult Learners			
Assistance for Learners:			
Interest, risk premium and guarantees	29,800	28,673	27,344
Remissions of loans	36,200	38,536	33,496
	66,000	67,209	60,840
	$ 74,000	$ 67,191	$ 60,840

Non-budgetary disbursements represents changes in learning resources inventory during the year and payments made during the year which are applied against the liability for student loans. The authorized budget is the amount approved by the Legislative Assembly. The expense for student loans issued during the year is included as a statutory expense on the Statement of Operations.

Schedule 9

Liability for Student Loans Issued

	(In thousands)	
	2000	1999
Remissions (a)	$ 111,700	$ 101,300
Interest (b)	32,900	33,900
Guarantees (net of estimated recoveries) (c)	5,700	8,900
Risk premium (d)	12,500	8,300
	$ 162,800	$ 152,400

As at March 31, 2000, the outstanding Alberta Student Loans issued by the financial institutions to Alberta students amounted to $410 million (1999 - $410 million). The Government fully guarantees $57 million (1999 - $74 million) of these outstanding loans. The authorized guarantee limit set by Order in Council for loans issued under the Student Loan Act is $400 million.

The student loans result in a liability to the Government for remissions, interest, guarantees and risk premium. This liability is recognized in the year the financial institutions issue loans and is re-evaluated each year to reflect changes in assumptions or new information.

a) Remissions are a debt control instrument payable on Alberta Student Loans, to students who apply and have completed their studies and have assumed a total combined indebtedness of Canada and Alberta Student Loans exceeding established debt limits. In determining the liability for remissions, assumptions were made regarding the percentage of students applying for remission and the maximum debt limit. Changes in these assumptions could materially impact the calculation of the liability for remissions.

b) Interest is paid at a variable rate based on prime on Alberta Student Loans while the students are in school and for six months after completion of their studies. Interest relief and interest shielding are also provided to students who have completed their studies and who meet certain requirements whereby the Government pays all or a portion of the interest on the Alberta Student Loan. Changes in assumptions regarding future interest rates will impact the liability for interest. The impact of a 1% interest rate change on the interest liability is estimated to be $4 million.

c) The liability for guarantees is an estimate of the amount of guaranteed Alberta Student Loans which will go into default, less the amount that will subsequently be recovered from students. The key assumptions used to determine this liability are the default and recovery rates.

d) A risk premium ranging from 5 to 8% on Alberta Student Loans is paid to financial institutions six months after students complete their studies. This premium eliminates the need for the Government to provide further loan guarantees on most student loans outstanding.

Schedule 10

Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The following transactions with related parties are recorded at the amount of consideration agreed upon between the related parties.

	(In thousands)	
	2000	1999
Revenue		
Internal government transfers		
Lottery Fund	$ 24,629	$ -
Alberta Heritage Scholarship Fund	17,234	12,480
	$ 41,863	$ 12,480
Expenses		
Interest on advances from General Revenues	$ 3,992	$ 1,025
Supplies and services from other ministries	2,537	2,521
	$ 6,529	$ 3,546
Capital assets transferred	$ 46,125	$ 836
Interest payable on advances from General Revenues	$ 1,455	$ 68

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements.

	(In thousands)	
	2000	1999
Expenses (notional)		
Accommodation	$ 9,727	$ 9,069
Legal services	318	133
	$ 10,045	$ 9,202

DEPARTMENT OF LEARNING

FINANCIAL STATEMENTS

MARCH 31, 2000

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AUDITOR
GENERAL
Alberta

AUDITOR'S REPORT

To the Minister of Learning

I have audited the statement of financial position of the Department of Learning as at March 31, 2000 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Department. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Department is required to follow the corporate government accounting and reporting practices as disclosed in Note 2. These accounting policies have been established by Alberta Treasury and are consistent across ministries. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

Related party transactions

All of the organizations listed in Note 2(a) are related parties of the Department. Under generally accepted accounting principles, the relationship between the Minister and the organizations listed in Note 2(a) must be described along with the transactions between the Minister and these organizations. Schedule 9 has not disclosed funding provided to the public post-secondary institutions amounting to $858 million or funding provided to school boards amounting to $1.7 billion.

During the year the Department transferred to public colleges certain land and buildings with a fair value of $92.85 million for nominal consideration. This transaction with public colleges is not disclosed as a related party transaction in Schedule 9.

In my opinion, except for the effects of the matter discussed in the preceding section, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 24, 2000

DEPARTMENT OF LEARNING
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2000

	(In thousands)		
	2000		1999
	Budget (Schedule 1)	Actual	Actual
Revenues (Schedules 2 and 8)			
Internal Government Transfers	$ 41,629	$ 41,863	$ 12,480
Transfers from the Government of Canada	176,072	160,612	163,608
Fees, permits and licences	3,489	3,938	3,879
Other revenue	20,080	20,201	4,472
	241,270	226,614	184,439
Expenses			
Voted (Schedules 3, 4 and 8):			
Ministry support services	30,047	27,694	27,829
Financial assistance to schools	1,781,596	1,889,568	1,613,996
Support for adult learning	988,983	996,398	853,149
Support for adult learners	33,449	27,235	25,294
Development, monitoring and evaluation of education programs	24,733	25,373	23,798
	2,858,808	2,966,268	2,544,066
Statutory and valuation adjustments:			
Alberta Heritage Scholarships	17,000	17,234	12,480
Teachers' pension liability			
- statutory payments	85,555	88,185	63,824
- valuation adjustments	61,000	21,473	(21,316)
Provision for student loans			
- issued during the year	67,900	65,691	61,560
- valuation adjustment for loans issued in prior years	-	10,375	4,215
Provision for doubtful accounts	5	35	98
Provision for vacation pay	-	172	595
	231,460	203,165	121,456
Total expenses	3,090,268	3,169,433	2,665,522
(Gain) loss on disposal of capital assets (Note 5)	(32,735)	(46,447)	656
	3,057,533	3,122,986	2,666,178
Net operating results	$ (2,816,263)	$ (2,896,372)	$ (2,481,739)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF LEARNING
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000

	(In thousands)	
	2000	1999
	Actual	Actual
Operating transactions		
Net operating results	(2,896,372)	(2,481,739)
Non-cash items included in net operating results:		
Amortization of capital assets	1,137	1,162
Grants in kind (Note 5)	92,851	-
(Gain) loss on disposal of capital assets (Note 5)	(46,447)	656
Teachers' pension liability - valuation adjustments	21,473	(21,316)
Provision for student loans	76,066	65,775
	(2,751,292)	(2,435,462)
Non-budgetary disbursements on student loans (Schedule 6)	(67,209)	(60,840)
Recoveries on defaulted student loans	1,543	1,665
(Increase) decrease in accounts receivable	(16,056)	3,063
Decrease (increase) in inventory	18	(7,348)
Decrease in Alberta Heritage Scholarship Fund receivable	-	106
Increase (decrease) in accounts payable	5,829	(3,626)
Net cash used by operating transactions	(2,827,167)	(2,502,442)
Investing transactions		
Purchase of capital assets (Schedule 5)	(1,151)	(979)
Net capital assets transferred from other Ministries and the Education Revolving Fund (Note 5)	(46,125)	(836)
Cash used for investing transactions	(47,276)	(1,815)
Financing transactions		
Net transfer from General Revenues	2,872,179	2,510,312
Net cash provided (used)	(2,264)	6,055
Cash at beginning of year	6,356	301
Cash at end of year	$ 4,092	$ 6,356

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF LEARNING
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000

	(In thousands)	
	2000	1999
Assets		
Financial assets:		
Cash	$ 4,092	$ 6,356
Accounts receivable (Note 4)	20,916	4,860
Inventory	7,330	7,348
Capital assets (Note 5)	3,298	3,562
	$ 35,636	$ 22,126
Liabilities		
Accounts payable (Note 6)	$ 43,720	$ 37,891
Liability for student loans issued (Schedule 7)	162,800	152,400
Teachers' pension obligation (Note 7)	3,804,658	3,783,184
	4,011,178	3,973,475
Net liabilities		
Net liabilities at beginning of year, as restated (Note 3)	(3,951,349)	(3,979,922)
Net operating results	(2,896,372)	(2,481,739)
Net transfer from General Revenues	2,872,179	2,510,312
Net liabilities at end of year	(3,975,542)	(3,951,349)
	$ 35,636	$ 22,126
Net liabilities at end of year	$ (3,975,542)	$ (3,951,349)
Less teachers' pension obligation	3,804,658	3,783,184
Net liabilities excluding teachers' pension obligation	$ (170,884)	$ (168,165)

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF LEARNING
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2000

Note 1 Authority and Purpose

The Department of Learning operates under the authority of the Government Organization Act, Statutes of Alberta. The purpose of the Department is to lead and work with partners to build a globally recognized lifelong learning community that enables Albertans to be responsible, caring, self-reliant and contributing members of a knowledge-based and prosperous society.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by the Government for all departments. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting entity

The reporting entity is the Department of Learning, which is part of the Ministry of Learning and for which the Minister of Learning is accountable. This entity includes the provision of scholarships to eligible students from the Alberta Heritage Scholarship Fund. The only other entity reporting to the Minister is the Alberta School Foundation Fund. The activities of this organization are not included in these financial statements. Activities of school boards, universities, technical institutes and public colleges, which are accountable organizations to the Minister, and the Banff Centre are reported in these statements to the extent of contributions from the Department under programs to cover the operations of these entities.

The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government operate within the General Revenue Fund (the Fund). The Fund is administered by the Provincial Treasurer. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net transfer to/from general revenues is the difference between all cash receipts and all cash disbursements made.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of financial reporting

Revenues

All revenues are reported using the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If actual dedicated revenues are less than budget and total voted expenses are not reduced by an amount sufficient to cover the deficiency in dedicated revenues, the following year's expense budget is reduced. Conversely, if actual dedicated revenues exceed budget, the Department may, with the approval of Treasury Board, use the excess revenue to fund additional program expenses. Schedule 8 discloses information about the Department's dedicated revenue initiatives.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

The Department receives a transfer of funds to pay for certain program expenses from the Lottery Fund. It also receives a transfer of funds to pay Alberta Heritage Scholarships from the Alberta Heritage Scholarship Fund. The financial statements of the Alberta Heritage Scholarship Fund are included in the Ministry of Treasury Annual Report.

Expenses

Expenses represent the costs of resources consumed during the year on the Department's operations and include amortization of capital assets.

Obligations under guarantees, remission of student loans, risk premiums and the estimated future interest costs on student loans are expensed as management determines that the Province will likely be called upon to make payment. This expense represents management's estimate of future payments less recoveries from defaulted student loans.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of financial reporting (continued)

Expenses (continued)

Pension costs included in these statements comprise the cost of employer contributions for the current service of employees during the year and additional employer contributions for service relating to prior years. Pension costs also include the Department's pension contributions under the Teachers' Pension Plans Act. Further information is contained in Note 7.

Certain expenses, primarily for office space, legal advice, and banking services, incurred on behalf of the Department by other Ministries are not reflected in the Statement of Operations. Schedule 9 discloses information on these related party transactions.

Valuation Adjustments

Valuation adjustments include changes in the valuation allowances to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to student loans, teachers' pensions and employee vacation pay.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals, as well as inventory held for resale. Inventory is valued at the lower of cost, determined on a weighted average basis, or estimated net realizable value. The fair values of the financial assets are estimated to approximate their book values. Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Capital assets of the Department are recorded at historical costs and amortized on a straight line basis over the estimated useful lives of the assets. All land is capitalized. The threshold for capitalizing new computer systems development is $100,000 and the threshold for all other capital assets is $15,000.

When physical assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of financial reporting (continued)

Liabilities

Liabilities include all financial claims payable by the Department at fiscal year end. They include the Department's obligations for future payments under the Student Loans Act for guarantees, remissions, risk premiums, interest and carrying charges. They also include the Province's share of the unfunded pension liability associated with the Teachers' Pension Plan entitlements. Note 7 contains further information on the Teachers' Pension Plan.

The fair values of payables are estimated to approximate their book values. The fair value of the liability for student loans issued has not been determined as there is no established financial market for this type of liability and it is not cost effective to estimate the fair value with sufficient reliability.

Net Liabilities

Net liabilities represents the difference between the value of assets held by the Department and its liabilities.

Measurement Uncertainty

The liability for student loans issued amounting to $162,800,000 (1999 - $152,400,000) and the teachers' pension obligation amounting to $3,804,658,000 (1999 - $3,783,184,000) are subject to measurement uncertainty. Measurement uncertainty exists when there is a variance between the recognized amount and another reasonably possible amount. The Department has made certain assumptions in the determination of the liability for student loans, such as the number of students applying for remissions, future interest, recovery and default rates. The effect on the teachers' pension obligation of actual experience compared to assumptions results in measurement uncertainty. Actual amounts paid may vary significantly from the estimates. Schedule 7 discloses information on the liability for student loans issued and Note 7 discloses information on the teachers' pension plan.

(c) Change in Accounting Policy

The Department has changed the way it accounts for the disposal of capital assets at a nominal amount. The fair value of capital assets sold for nominal amounts to parties external to the government reporting entity less any nominal proceeds is reported as grants in kind. The difference between the fair value and the carrying value of the capital assets disposed is recorded as gains/losses on disposal. Previously the difference between the carrying value of capital assets disposed and the nominal proceeds received were treated as gains/losses on disposal. This change in accounting policy has been applied prospectively.

Note 3 Reorganization

The Department was established as a result of a major reorganization announced by the government on May 25, 1999 and transfers of responsibility announced throughout the year. Comparatives for 1999 have been restated as if the Department had always been assigned its current responsibilities.

	(In thousands)
Net liabilities at March 31, 1998	
Transfer from Department of Education	$ (3,816,306)
Transfer from Department of Advanced Education and Career Development	(163,616)
Net liabilities, as restated at March 31, 1998	$ (3,979,922)

Note 4 Accounts Receivable

	(In thousands)	
	2000	1999
Government of Canada	$ 18,687	$ 2,838
School boards	1,466	1,024
Other	763	998
	$ 20,916	$ 4,860

Accounts receivable are non-interest bearing, unsecured and are reported at their net realizable value.

Note 5 Capital Assets

		(In thousands)			
		2000			1999
	Estimated Useful Life	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Equipment (a)	3-10 years	$ 1,196	$ 1,064	$ 132	$ 188
Computer hardware & software	5 years	14,595	11,429	3,166	3,374
		$ 15,791	$ 12,493	$ 3,298	$ 3,562

(a) Equipment includes office equipment and furniture.

During the year the Department received certain land and buildings with a net book value of $46,125 from the Department of Infrastructure, and transferred these assets to Portage, Northern Lakes, NorQuest, and Bow Valley Colleges for nominal consideration. The assets' approximate fair value of $92,851 was recorded as a grant in kind, which resulted in a gain on disposal of $46,726.

Note 6 Accounts Payable

	(In thousands) 2000	(In thousands) 1999
Accounts payable	$ 2,461	$ 2,952
Accrued liabilities - vacation	5,508	5,019
- other	16,750	15,417
- school boards	2,257	2,252
Advances from Government of Canada	16,364	11,906
Unearned revenue	380	345
	$ 43,720	$ 37,891

Note 7 Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board is a trustee and administrator of the Teachers' Pension Plan. The Alberta Teachers' Retirement Fund Board operates under the authority of the Teachers' Pension Plans Act. The Act requires all teachers under contract with public and separate school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Under the Teachers' Pension Plans Act, the unfunded liability for service credited prior to September 1, 1992 is being financed by additional contributions in the ratio of 67.35 per cent by the Province and 32.65 per cent by the teachers over the period ending August 31, 2060. In addition, for service after August 1992, the Province funds 50 per cent of any current service costs and related actuarial adjustments, including certain cost-of-living benefits.

The Act provides that payment of all benefits prior to September 1, 1992 is guaranteed by the Province.

The teachers' pension obligation is based upon actuarial valuations performed at least triennially using the projected benefit method prorated on services. The assumptions used in the valuation are adopted after consultations between the pension plan board, the government and the actuaries, and represent best estimates of future events. The plan's future experience will inevitably vary, perhaps significantly, from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations. Gains and losses are amortized over the expected average remaining service lives of the related employees.

The valuation was based upon economic assumptions, including a long-term rate of return on pension plan fund assets of 4.5 per cent over the level of price inflation. The rate was based upon a long-term rate of return of 8.0 percent per annum and price inflation of 3.5 per cent. Demographic assumptions used in the valuation reflect the experience of the plan.

The latest actuarial valuation was performed on August 31, 1998. This valuation indicated a deficiency of net assets over the actuarial present value of accrued benefits. The unfunded liability was extrapolated to March 31, 2000 and includes deferred adjustments.

Note 7 Teachers' Pension Plan (continued)

In the Statement of Operations, payments for current service of $105,852,000 (1999 - $106,420,000) are included in voted expenses while payments towards the unfunded liability of $88,185,000 (1999 - $63,824,000) are shown as statutory payments. In addition, a provision of $21,473,000 (1999 - ($21,316,000)) shown as a valuation adjustment has been recorded to recognize the estimated impact on the obligation as a result of estimated changes in the value of the plan's assets and the amortization of experience gains and losses.

Note 8 Commitments

As at March 31, 2000, the Department has $2,596,000 (1999 - $2,499,000) in commitments relating to service contracts.

Note 9 Trust Funds Under Administration

The Department administers trust funds which are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Department's financial statements.

At March 31, 2000, trust funds under administration were as follows:

(In thousands)

	2000			1999
	Total Assets	Total Liabilities	Net Assets (Net Liabilities)	Net Assets (Net Liabilities)
Department of Learning Endowment Fund	$ 16	$ -	$ 16	$ 16
Teachers' Pension Plan Funds	1,795,000	6,216,000	(4,421,000)	(4,145,000)
Mildred Rowe Weston Estate Trust	77	-	77	78
	$1,795,093	$6,216,000	$(4,420,907)	$(4,144,906)

Note 10 Payments Under Agreement

The Department has entered into several agreements to deliver programs on behalf of third parties, which include the Government of Canada. These programs and services are fully funded by these parties. Expenses incurred under these agreements are made by the Department under authority of the Financial Administration Act, Section 29.1 and are not included in these statements. Accounts receivable of $3,790,000 (1999 - $558,000) from these third parties and accounts payable of $12,307,000 (1999 - $10,995,000) to these third parties are reflected in the Statement of Financial Position.

Note 10 Payments Under Agreement (continued)

Amounts paid or payable under agreements for the year ended March 31, 2000 are as follows:

	(In thousands)	
	2000	1999
Canadian Millennium Scholarship Foundation		
Canadian Millennium Scholarships	$ 25,496	$ -
Government of Canada		
Canada Study Grants	7,442	5,357
Immigration Settlement Services	374	797
Faculte St. Jean Construction and Fellowships	1,601	762
French Minority Language Education and French Second Language Instruction	9,800	10,292
South Africa Teacher Development Program	64	108
Interprovincial Computerized Exam Management System	41	-
Other	31	5
Alberta School Board		
International Student Program	4	571
Western Provinces		
Collaboration in Aboriginal Education	45	74
Alberta Vocational Colleges (a)		
NorQuest	-	971
Bow Valley	-	1,336
	$ 44,898	$ 20,273

(a) Payments under agreement for the Alberta Vocational Colleges ceased effective June 30, 1998.

Note 11 Pensions

The Department participates in the multiemployer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multiemployer Supplementary Retirement Plan for Public Service Managers established by the government effective July 1, 1999. The expense for these pension plans is equivalent to the annual contributions of $2,667,000 for the year ending March 31, 2000 (1999 - $2,499,000).

Effective January 1, 1999, the Department's contribution to the Public Service Pension Plan was reduced by 0.3% of pensionable salaries.

At December 31, 1999, the Management Employees Pension Plan reported a surplus of $46,019,000 (1998 - $4,355,000) and the Public Service Pension Plan reported a surplus of $517,020,000 (1998 - $406,445,000). At December 31, 1999, the Supplementary Retirement Plan for Public Service Managers had a surplus of $33,000.

Note 12 Contingencies

As at March 31, 2000, the Department was named as defendant in legal claims that have specified amounts totaling approximately $135,000 (1999 - $110,000). The resulting loss, if any, from these claims cannot be determined. One claim is covered by Alberta Risk Management Fund.

Note 12 Contingencies (continued)

The Department may be required to pay the cost of transfers of pension entitlements for former non-teaching staff members of the Alberta School for the Deaf, who are now employees of the Edmonton Public School Board. The Department's maximum liability may be as much as $250,000 (1999 - $250,000) subject to conclusion of negotiations to have the employees grandfathered in the Public Service Pension Plan.

Note 13 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister of Learning.

DEPARTMENT OF LEARNING
SCHEDULES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2000

Schedule 1

Budget

	(In thousands)		
	2000		
	Estimates and Budget Restated (a)	Supplementary Estimates (b)	Authorized Budget
Revenues			
Internal government transfers	$ 41,629	$ -	$ 41,629
Transfers from the Government of Canada	176,072	-	176,072
Fees, permits and licenses	3,489	-	3,489
Other revenue	20,080	-	20,080
	241,270	-	241,270
Expenses			
Voted (c):			
Department of Learning:			
Ministry support services	30,047	417	30,464
Financial assistance to schools	1,781,596	134,658	1,916,254
Support for adult learning	988,983	120	989,103
Support for adult learners	33,449	24	33,473
Development, monitoring and evaluation	24,733	163	24,896
	2,858,808	135,382	2,994,190
Statutory and valuation adjustments (d):			
Alberta Heritage Scholarships	17,000	-	17,000
Teachers' pension liability			
- statutory payments	85,555	-	85,555
- valuation adjustments	61,000	-	61,000
Provision for student loans			
- issued during year	67,900	-	67,900
- valuation adjustment for loans issued in prior years	-	-	-
Provision for doubtful accounts	5	-	5
Provision for vacation pay	-	-	-
	231,460	-	231,460
Total expenses	3,090,268	135,382	3,225,650
(Gain) loss on disposal of capital assets (d)	(32,735)	-	(32,735)
	3,057,533	135,382	3,192,915
Net operating results	$ (2,816,263)	$ (135,382)	$ (2,951,645)

Schedule 1 (continued)

Budget

(a) Effective April 1, 1999, the Department was established as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year.

(b) Supplementary Estimates approved on December 9, 1999 included $134,640,000 for financial assistance to schools to assist in the elimination of school boards' accumulated debt and other one-time local priorities. In addition, Supplementary Estimates approved on March 14, 2000 included $16,600,000 for an achievement bonus program for government management and opted-out employees. These funds were placed temporarily in a central pool administered by Personnel Administration Office and then distributed to Departments. The amount distributed to the Department of Learning was $742,000.

(c) In the event actual voted expenses and capital investments exceed the authorized budget, the difference is known as an encumbrance and reduces the budgeted amount for these items in subsequent years.

(d) In the event actual statutory expense, actual valuation adjustments and actual (gain) loss on disposal of capital assets exceed the authorized budget, there is no impact to budgeted amounts in the subsequent year.

Schedule 2

Revenues

	(In thousands)		
	2000		1999
	Budget	Actual	Actual
Internal government transfers			
Lottery Fund	$ 24,629	$ 24,629	$ -
Alberta Heritage Scholarship Fund	17,000	17,234	12,480
	41,629	41,863	12,480
Transfers from the Government of Canada			
Canadian Health and Social Transfers	173,848	159,129	160,753
Bilingualism	1,180	-	1,278
Canada student loans administration	1,044	1,483	1,577
	176,072	160,612	163,608
Fees, permits and licences			
Marketing Apprenticeship	1,544	1,643	1,646
High school transcripts	600	760	741
Teacher certificate fees	600	664	728
Diploma exam rewrite fees	326	383	356
Other	419	488	408
	3,489	3,938	3,879
Other revenue			
Sales of learning resources	18,175	18,067	-
Refunds of expenditure	1,500	1,654	4,179
Funding from Telus learning connection project	400	400	225
Miscellaneous	5	80	68
	20,080	20,201	4,472
	$ 241,270	$ 226,614	$ 184,439

Schedule 3

Comparison of Voted Expenses by Element to Authorized Budget

(In thousands)

	Estimates and Budget Restated (a)	Supplementary Estimates (b)	Authorized Budget (c)	Actual Expense	Unexpended (Over-expended)
Voted Expenses					
Ministry support services:					
Minister's office	$ 312	$ 7	$ 319	$ 303	$ 16
Minister's committees	212	-	212	231	(19)
Deputy minister's office	330	9	339	329	10
Finance and administrative services	7,819	101	7,920	7,039	881
Educational grants to individuals, organizations and agencies	349	-	349	339	10
School operations	978	-	978	1,007	(29)
Communications	699	4	703	580	123
Human resource services	2,339	17	2,356	1,965	391
Information and policy services	11,631	279	11,910	11,231	679
Administrative systems support	4,240	-	4,240	3,495	745
Legislative services and freedom of information	238	-	238	250	(12)
School facilities services	50	-	50	-	50
Amortization of capital assets	757	-	757	843	(86)
Standing policy committee on education and training	93	-	93	82	11
	30,047	417	30,464	27,694	2,770
Financial Assistance to Schools					
Public and separate school board support:					
Operating support for basic education	1,475,327	134,640	1,609,967	1,584,801	25,166
Early childhood services	74,356	-	74,356	79,828	(5,472)
Teachers' pension - current service	108,424	-	108,424	105,852	2,572
School construction and renewal	509	-	509	484	25
School technology upgrading (d)	20,000	-	20,000	19,777	223
	1,678,616	134,640	1,813,256	1,790,742	22,514
Private school support:					
Instruction grants	36,860	-	36,860	36,352	508
Early childhood services	8,510	-	8,510	9,465	(955)
	45,370	-	45,370	45,817	(447)
Early childhood services - private operator support:					
Early childhood services	18,378	-	18,378	15,983	2,395
Learning resources:					
Learning resources subsidies	5,743	-	5,743	5,470	273
Learning resources distributing centre	18,519	18	18,537	16,619	1,918
	24,262	18	24,280	22,089	2,191
Student health services:					
Student health services	14,970	-	14,970	14,937	33
	1,781,596	134,658	1,916,254	1,889,568	26,686

	(In thousands)				
	Estimates and Budget Restated (a)	Supplementary Estimates (b)	Authorized Budget (c)	Actual Expense	Unexpended (Over-expended)
Support for Adult Learning					
Program support:					
Program delivery support	2,614	78	2,692	2,317	375
Community education	16,322	-	16,322	16,346	(24)
Learning television (d)	3,129	-	3,129	3,129	-
Inter-jurisdiction programs	3,644	-	3,644	2,393	1,251
Other program support	7,110	-	7,110	2,352	4,758
International qualifications assessment service	335	-	335	306	29
	33,154	78	33,232	26,843	6,389
Private colleges:					
Augustana University College	3,253	-	3,253	3,142	111
Canadian University College	1,049	-	1,049	1,018	31
Concordia University College of Alberta	4,551	-	4,551	4,525	26
The King's University College	1,499	-	1,499	1,450	49
	10,352	-	10,352	10,135	217
Technical institutes:					
Northern Alberta Institute of Technology	66,018	-	66,018	66,018	-
Southern Alberta Institute of Technology	57,362	-	57,362	57,318	44
	123,380	-	123,380	123,336	44
Public colleges:					
Alberta College of Art and Design	5,646	-	5,646	5,645	1
Bow Valley College	10,155	-	10,155	10,155	-
Fairview College	10,709	-	10,709	10,709	-
Grande Prairie Regional College	13,273	-	13,273	13,274	(1)
Grant MacEwan Community College	28,605	-	28,605	28,605	-
Keyano College	15,419	-	15,419	15,419	-
Lakeland College	15,981	-	15,981	15,981	-
Lethbridge Community College	15,691	-	15,691	15,725	(34)
Medicine Hat College	10,664	-	10,664	10,739	(75)
Mount Royal College	29,222	-	29,222	29,220	2
NorQuest College	12,277	-	12,277	12,278	(1)
Northern Lakes College	14,340	-	14,340	14,340	-
Olds College	11,851	-	11,851	11,851	-
Portage College	10,186	-	10,186	10,190	(4)
Red Deer College	17,519	-	17,519	17,508	11
Governance Assets Transfer	94,747	-	94,747	92,851	1,896
	316,285	-	316,285	314,490	1,795
Universities:					
Athabasca University	13,926	-	13,926	13,926	-
University of Alberta	232,787	-	232,787	232,787	-
University of Calgary	150,921	-	150,921	150,920	1
University of Lethbridge	32,860	-	32,860	32,892	(32)
	430,494	-	430,494	430,525	(31)
Banff Centre:					
Banff Centre	9,054	-	9,054	9,054	-

	(In thousands)				
	Estimates and Budget Restated (a)	Supplementary Estimates (b)	Authorized Budget (c)	Actual Expense	Unexpended (Over-expended)
Performance funding envelopes:					
Funding envelopes delivery support	402	-	402	298	104
Access fund	29,535	-	29,535	36,093	(6,558)
Learning enhancement	10,000	-	10,000	10,000	-
Infrastructure support	-	-	-	3,227	(3,227)
Performance	15,000	-	15,000	17,255	(2,255)
	54,937	-	54,937	66,873	(11,936)
Apprenticeship and industry training					
Program delivery and support	9,783	42	9,825	13,499	(3,674)
Marketing Apprenticeship	1,544	-	1,544	1,643	(99)
	11,327	42	11,369	15,142	(3,773)
	988,983	120	989,103	996,398	(7,295)
Support for Adult Learners					
Assistance for learners:					
Program delivery support	5,320	24	5,344	4,887	457
Amortization of capital assets	129	-	129	59	70
Maintenance grants	8,000	-	8,000	6,225	1,775
Special needs bursaries	1,300	-	1,300	1,099	201
Skills development training support	700	-	700	700	-
Alberta opportunity bursary	16,500	-	16,500	12,966	3,534
Athletic scholarships (d)	1,500	-	1,500	1,299	201
	33,449	24	33,473	27,235	6,238
Development, Monitoring and Evaluation of Education Programs					
Student programs and evaluation:					
Student programs and standards	4,838	163	5,001	4,941	60
Student evaluation services	9,243	-	9,243	9,441	(198)
Language services	1,666	-	1,666	1,646	20
Distance education materials development	2,336	-	2,336	2,356	(20)
	18,083	163	18,246	18,384	(138)
Regional services:					
Regional services	3,467	-	3,467	3,774	(307)
Native education	125	-	125	161	(36)
Special education	1,903	-	1,903	1,938	(35)
Teacher certification and development	1,155	-	1,155	1,116	39
	6,650	-	6,650	6,989	(339)
	24,733	163	24,896	25,373	(477)
Total Voted Expenses	$2,858,808	$ 135,382	$ 2,994,190	$2,966,268	$ 27,922

(a) Effective April 1, 1999, the Department was established as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year.

(b) Supplementary Estimates approved on December 9, 1999 included $134,640,000 for financial assistance to schools to assist in the elimination of school boards' accumulated debt and other one-time local priorities. In addition, Supplementary Estimates approved on March 14, 2000 included $16,600,000 for an achievement bonus program for government management and opted-out employees. These funds were placed temporarily in a central pool administered by Personnel Administration Office and then distributed to Departments. The amount distributed to the Department of Learning was $742,000.

(c) The total authorized budget represents the Department's funding for operating purposes as approved by the Legislative Assembly.

(d) Funding has been provided by the Lottery Fund.

Schedule 4

Voted Expenses by Object Detail

(In thousands)

	2000		1999
	Budget (a)	Actual	Actual
Grants:			
School boards	$ 1,585,162	$ 1,686,463	$ 1,443,919
Post-secondary institutions	850,897	869,087	833,922
Individuals	28,105	21,693	21,005
Other	194,611	202,852	166,796
Grants in kind	94,747	92,851	-
	2,753,522	2,872,946	2,465,642
Salaries, wages and employee benefits	49,451	45,278	42,421
Supplies and services	54,986	47,151	34,376
Amortization of capital assets	1,081	1,137	1,557
Other	68	56	70
Total voted expenses before recoveries	2,859,108	2,966,568	2,544,066
Less: Recovery from support service arrangements with related parties (b)	(300)	(300)	-
Total voted expenses	$ 2,858,808	$ 2,966,268	$ 2,544,066

(a) Effective April 1, 1999, the Department was established as a result of a major reorganization and other transfers of responsibility announced by the government during the year. This budget amount has restated the 1999-2000 Government and Lottery Fund Estimates that were approved on April 29, 1999 for both the major reorganization and transfers of responsibility authorized during the year. The breakdown of expenses by object is based on management's best estimate.

(b) The Department provides financial, payroll, human resource and administrative services to the Ministry of Innovation and Science and the Ministry of International and Intergovernmental Relations. Cost for these services are recovered from the respective ministries.

The Department also provides support services to the Ministry of Human Resources and Employment without charge.

Schedule 5

Purchase of Capital Assets

By Program

	(In thousands)			
	2000			1999
	Authorized Budget (a)	Actual	(Over) Under	Actual
Ministry Support Services				
Information and policy services	$ 380	$ 95	$ 285	$ 270
Administrative systems support	622	103	519	395
	1,002	198	804	665
Financial Assistance to Schools				
Learning resources distribution centre	500	153	347	-
Support for Adult Learning				
Apprenticeship and industry training	2,000	-	2,000	-
Support for Adult Learners				
Program delivery support	837	800	37	314
	4,339	1,151	3,188	979

By Type

	(In thousands)		
	2000		1999
	Budget	Actual	Actual
Equipment	-	16	36
Computer hardware and software	4,339	1,135	943
	4,339	1,151	979

(a) The total authorized budget represents the Department's funding for capital purposes as approved by the Legislative Assembly.

Schedule 6

Non-Budgetary Disbursements by Program

(In thousands)

	Authorized Budget	Actual	(Over) Under
Financial Assistance to Schools			
Learning Resources:			
Changes in learning resources inventory during the year	$ 8,000	$ (18)	$ 8,018
Support for Adult Learners			
Assistance for Learners:			
Interest, risk premium and guarantees	29,800	28,673	1,127
Remissions of loans	36,200	38,536	(2,336)
	66,000	67,209	(1,209)
Total - 2000	$ 74,000	$ 67,191	$ 6,809
Total - 1999	$ 72,800	$ 60,840	$ 11,960

Non-budgetary disbursements represents changes in learning resources inventory during the year and payments made during the year which are applied against the liability for student loans. The authorized budget is the amount approved by the Legislative Assembly. The expense for student loans issued during the year is included as a statutory expense on the Statement of Operations.

Schedule 7

Liability for Student Loans Issued

	(In thousands)	
	2000	1999
Remissions (a)	$ 111,700	$ 101,300
Interest (b)	32,900	33,900
Guarantees (net of estimated recoveries) (c)	5,700	8,900
Risk premium (d)	12,500	8,300
	$ 162,800	$ 152,400

As at March 31, 2000, the outstanding Alberta Student Loans issued by the financial institutions to Alberta students amounted to $410 million (1999 - $410 million). The Government fully guarantees $57 million (1999 - $74 million) of these outstanding loans. The authorized guarantee limit set by Order in Council for loans issued under the Student Loan Act is $400 million.

The student loans result in a liability to the Government for remissions, interest, guarantees and risk premium. This liability is recognized in the year the financial institutions issue loans and is re-evaluated each year to reflect changes in assumptions or new information.

a) Remissions are a debt control instrument payable on Alberta Student Loans, to students who apply and have completed their studies and have assumed a total combined indebtedness of Canada and Alberta Student Loans exceeding established debt limits. In determining the liability for remissions, assumptions were made regarding the percentage of students applying for remission and the maximum debt limit. Changes in these assumptions could materially impact the calculation of the liability for remissions.

b) Interest is paid at a variable rate based on prime on Alberta Student Loans while the students are in school and for six months after completion of their studies. Interest relief and interest shielding are also provided to students who have completed their studies and who meet certain requirements whereby the Government pays all or a portion of the interest on the Alberta Student Loan. Changes in assumptions regarding future interest rates will impact the liability for interest. The impact of a 1% interest rate change on the interest liability is estimated to be $4 million.

c) The liability for guarantees is an estimate of the amount of guaranteed Alberta Student Loans which will go into default, less the amount that will subsequently be recovered from students. The key assumptions used to determine this liability are the default and recovery rates.

d) A risk premium ranging from 5 to 8% on Alberta Student Loans is paid to financial institutions six months after students complete their studies. This premium eliminates the need for the Government to provide further loan guarantees on most student loans outstanding.

Schedule 8

Dedicated Revenue Initiatives

	(In thousands)		
	2000		1999
	Authorized Budget	Actual	Actual
Ministry Support Services			
Information and Policy Services (a)			
Dedicated revenue	$ (1,000)	$ (1,240)	$ (1,034)
Expenses	8,880	11,231	11,616
Net expense	$ 7,880	$ 9,991	$ 10,582
Support for Adult Learning			
Apprenticeship and Occupational Training			
Marketing Apprenticeship (b)			
Dedicated revenue	$ (1,544)	$ (1,643)	$ (1,646)
Expenses	1,544	1,643	1,443
Net revenues	-	-	(203)
Support for Adult Learners			
Assistance for Learners			
Program delivery support (c)			
Dedicated revenue	$ (1,044)	$ (1,483)	$ (1,577)
Expenses	6,044	4,887	5,867
Net expense	$ 5,000	$ 3,404	$ 4,290
Development, Monitoring and Evaluation of Education programs			
Student Programs and Evaluation			
Diploma exam rewrites (d)			
Dedicated revenue	$ (326)	$ (383)	$ (356)
Expenses	9,243	9,441	9,082
Net expense	$ 8,917	$ 9,058	$ 8,726
Regional services			
Teacher certification and development (e)			
Dedicated revenue	$ (600)	$ (664)	$ (728)
Expenses	1,155	1,116	1,114
Net expense	$ 555	$ 452	$ 386
Total			
Dedicated revenue	$ (4,514)	$ (5,413)	$ (5,341)
Expenses	26,866	28,318	29,122
Net expense (revenues)	$ 22,352	$ 22,905	$ 23,781

Schedule 8 (continued)

Dedicated Revenue Initiatives

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If actual dedicated revenues are less than budget and total voted expenses are not reduced by an amount sufficient to cover the deficiency in dedicated revenues, the following year's expense budget is reduced. Conversely, if actual dedicated revenues exceed budget, the Ministry may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program.

The expense represents the total funding necessary to operate the program. The dedicated revenue portion represents the funds provided by fee payers, and the net expense represents the amount supported by general revenues. The revenues and expenses related to the dedicated revenue initiatives are included in the Ministry's revenues and expenses.

(a) The Information and Policy Services dedicated revenue initiatives allow the costs associated with the delivery of high school transcripts and copyrights to be offset against the fees collected. Also included in this initiative is the Telus learning connection project which represents a partnership with the Department and several stakeholders to provide teachers and students with Internet access and computer training.

(b) Marketing Apprenticeship dedicated revenue initiatives allow the costs of marketing the apprenticeship program outside Alberta to be offset with the fees collected from non-Albertans enrolled in apprenticeship courses sponsored by the Department.

(c) The program delivery support dedicated revenue initiatives allow the costs associated with administering the Canada Student Loans, and the Millennium Scholarship program to be offset with revenues collected by the Government of Canada and the Foundation.

(d) The diploma exam rewrites dedicated revenue initiatives allow the costs of high school diploma examination services associated with students writing the course exam to be offset by revenue collected from students writing for the second or subsequent time.

(e) The teacher certification and development dedicated revenue initiatives allow the costs associated with various certification services for Alberta teachers and those applying to teach in Alberta to be offset by several fee items.

Schedule 9

Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The following transactions with related parties are recorded at the amount of consideration agreed upon between the related parties.

	(In thousands)	
	2000	1999
Revenue		
Internal government transfers		
Lottery Fund	$ 24,629	$ -
Alberta Heritage Scholarship Fund	17,234	12,480
	$ 41,863	$ 12,480
Expenses		
Grants - Education Revolving Fund	$ -	$ 5,937
Supplies and services from other ministries	2,537	2,521
	$ 2,537	$ 8,458
Capital assets transferred	$ 46,125	$ 836

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements.

	(In thousands)	
	2000	1999
Expenses (notional)		
Accommodation	$ 9,727	$ 9,069
Legal services	318	133
	$ 10,045	$ 9,202

Schedule 10

Salary and Benefits Disclosure

	2000			1999
	Salary (1) (2)	Benefits and Allowances (1) (3)	Total	Total
Current Executives (1)				
Deputy Minister (4)	$ 151,680	$ 29,715	$ 181,395	$ 159,714
Other Executives:				
Assistant Deputy Minister Basic Learning Division	111,266	19,489	130,755	119,716
Assistant Deputy Minister Adult Learning Division	105,812	19,305	125,117	122,131
Assistant Deputy Minister Information and Strategic Services Division	108,171	18,747	126,918	114,383
Assistant Deputy Minister Corporate Services Division (5)	110,537	19,398	129,935	124,227
Assistant Deputy Minister System Improvement and Reporting Division (6)	105,008	19,694	124,702	71,402
Executive Director Apprenticeship and Industry Training Division (5)	91,868	20,402	112,270	111,039
	$ 784,342	$ 146,750	$ 931,092	$ 822,612
Former Executives (1) (7)				
Executive Director Project Management (5)	$ 39,475	$ 31,332	$ 70,807	$ 105,558
Executive Director Finance and Administrative Services	51,415	8,058	59,473	109,064
Director - Human Resources (5)	42,994	7,046	50,040	98,134
	$ 133,884	$ 46,436	$ 180,320	$ 312,756

(1) Prepared in accordance with Treasury Board Directive 12/98. The schedule includes the salary and benefits of:

Current Executives
This includes the salary and benefits of the last incumbent. Where the last incumbent has held the position for part of the year, his/her salary and benefits as an executive in previous positions within the government reporting entity are also included.

Former Executives
This includes the salary and benefits of former executives who left the government during the year or who no longer hold an executive position with the government.

(2) Salary includes regular base pay, bonuses, overtime and lump sum payments.

(3) Benefits and allowances include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, WCB premiums, professional memberships and tuition fees.

(4) Automobile provided, no dollar amount included in benefits and allowances figures.

(5) Benefits and allowances includes vacation payouts to the Assistant Deputy Minister - Corporate Services (2000 - $0; 1999 - $2,975), Executive Director - Apprenticeship and Industry Training (2000 - $5,044; 1999 - $2090), Director - Human Resources (2000 - $0; 1999 - $5,510), and the former Executive Director - Project Management (2000 - $25,084; 1999 - $0).

(6) This position was filled for only part of the 1999 year.

(7) Includes salaries and benefits of members of the executive of the former ministries, Education and Advanced Education, prior to the date the reorganization structure for Learning was implemented.

ALBERTA SCHOOL FOUNDATION FUND

FINANCIAL STATEMENTS

MARCH 31, 2000

Auditor's Report

Statement of Operations

Statement of Changes in Financial Position

Statement of Financial Position

Notes to the Financial Statements

AUDITOR
GENERAL
Alberta

AUDITOR'S REPORT

To the Minister of Learning

I have audited the statement of financial position of the Alberta School Foundation Fund as at March 31, 2000 and the statement of operations and the changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2000 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 24, 2000

ALBERTA SCHOOL FOUNDATION FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2000

	(In thousands)		
	2000		1999
	Budget (Note 6)	Actual	Actual
Revenue:			
School property taxes	$1,144,604	$1,128,263	$1,118,049
Investment income	1,000	1,172	1,420
	1,145,604	1,129,435	1,119,469
Expense:			
Payments to school boards	1,144,604	1,136,183	1,111,607
Interest on advances from General Revenues	1,000	3,992	1,025
	1,145,604	1,140,175	1,112,632
Net Operating Results	$ -	$ (10,740)	$ 6,837

The accompanying notes are part of these financial statements.

ALBERTA SCHOOL FOUNDATION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000

	(In thousands)	
	2000 Actual	1999 Actual
Operating Transactions		
Net operating results	$ (10,740)	$ 6,837
(Increase) in requisitions receivable	(3,204)	(2,707)
(Decrease) in advances from General Revenues	-	(73,000)
Increase (decrease) in accounts payable	19,523	(5,646)
(Decrease) in unearned revenue	-	(2,528)
Increase (decrease) in interest payable	1,387	(74)
Increase in allowance for assessment adjustments and appeals	9,358	4,860
Net cash provided (used)	16,324	(72,258)
Cash at beginning of year	37,561	109,819
Cash at end of year	$ 53,885	$ 37,561

The accompanying notes are part of these financial statements.

ALBERTA SCHOOL FOUNDATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000

	(In thousands) 2000	1999
Assets		
Cash (Note 3)	$ 53,885	$ 37,561
Requisitions receivable	8,573	5,369
	$ 62,458	$ 42,930
Liabilities		
Accounts payable and accrued liabilities	$ 22,035	$ 2,512
Interest payable on advances from General Revenues (Note 4)	1,455	68
Allowance for assessment adjustments and appeals	29,240	19,882
	52,730	22,462
Net Assets		
Net assets at beginning of the year	20,468	13,631
Net operating results	(10,740)	6,837
Net assets at end of the year	9,728	20,468
	$ 62,458	$ 42,930

The accompanying notes are part of these financial statements.

ALBERTA SCHOOL FOUNDATION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2000

Note 1 Authority and Purpose

The Alberta School Foundation Fund (the Fund) operates under the authority of the School Act, Statutes of Alberta 1988, chapter S-3.1. The Fund was established by section 51 of the School Amendment Act, 1994, Statutes of Alberta 1994, chapter 29.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose is to provide funding to school boards that is based on an equal amount per eligible student.

Note 2 Significant Accounting and Reporting Policies

These financial statements are prepared in accordance with the following accounting policies that have been established by the Government. The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Learning and for which the Minister of Learning is accountable. The other entity reporting to the Minister is the Department of Learning. The activities of this organization are not included in these financial statements.

The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

Opted out separate school boards, which have passed a resolution pursuant to section 157(2) of the School Act, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts are not reflected in these financial statements. However, these financial statements include payments of $94,801,000 (1999 - $116,845,000) to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

Note 2 Significant Accounting and Reporting Policies (continued)

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting.

Expenses

Certain expenses, primarily for office space, manpower, legal advice, and banking services, incurred on behalf of the Fund by other ministries are not reflected in the Statement of Operations.

Assets

Financial assets of the Fund includes financial claims such as requisitions receivable. The fair values of the financial assets are estimated to approximate their book values. Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Liabilities

Liabilities include all financial claims payable by the Fund at fiscal year end. They include the Fund's estimate of future payments for property assessment appeals and adjustments.

The fair values of payables are estimated to approximate their book values. The fair value of the allowance for assessment adjustments and appeals has not been determined as there is no established financial market for this type of liability and it is not cost effective to estimate the fair value with sufficient reliability.

Measurement Uncertainty

The allowance for assessment adjustments amounting to $29,240,000 (1999 - $19,882,000) is subject to measurement uncertainty. Measurement uncertainty exists when there is a variance between the recognized amount and another reasonably possible amount. The allowance represents management's best estimate of property assessment appeals and adjustments, based on discussions with the Ministry of Municipal Affairs, historical trends, and changes in the equalized assessment process. Actual events may vary materially from the amount of the allowance.

Net Assets

Net assets are restricted by section 159.1(1) of the School Act in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (the Trust Fund) of the Province of Alberta. The Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the daily cash balance at the average rate of earnings of the Trust Fund, which varies depending on prevailing market interest rates.

Note 4 Advances from General Revenues

Under the provisions of the Financial Administration Act, the Fund receives monthly advances from the General Revenues to make payments to school boards in accordance with section 159.1 of the School Act. The Fund repays the advances as monies are received from municipalities.

The Fund pays interest on the advances at the appropriate bankers' acceptance rate less 0.05%. Interest is calculated on a prorata basis for the number of days the advances are outstanding.

Note 5 Related Party Transactions

Operating costs incurred in the administration of the Fund have been borne by other ministries and are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 159.1(1.1) of the School Act.

The Fund incurred interest costs of $3,992,000 (1999 - $1,025,000) on funds borrowed from the General Revenues and has interest payable on advances from General Revenues of $1,455,000 (1999 - $68,000).

Note 6 Budget

The budget amounts shown in these financial statements are from the 1999-2000 Government and Lottery Fund Estimates approved April 29, 1999.

Note 7 Comparative Figures

Certain 1999 figures have been reclassified to conform to the 2000 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by the Deputy Minister and the Senior Financial Officer.

STATEMENT OF REMISSIONS, COMPROMISES AND WRITE-OFFS FOR THE YEAR ENDED MARCH 31, 2000

(In thousands)

The following statement has been prepared pursuant to Section 28 of the Financial Administration Act. This statement includes all remissions, compromises and write-offs made or approved during the fiscal period.

Remissions under Section 26 of the Financial Administration Act:	
Total remissions	$ -
Compromises under Section 27 of the Financial Administration Act:	
Total compromises	$ -
Write-offs	
Implemented Guarantees, Indemnities, Loans and Advances Student Loan Act	4,206
Department Account Receivable	1
Total write-offs	$ 4,207
Total remissions, compromises and write-offs	$ 4,207

STATEMENT OF GUARANTEES AND INDEMNITIES GIVEN BY THE CROWN AND PROVINCIAL CORPORATIONS

FOR THE YEAR ENDED MARCH 31, 2000

(In thousands)

The following has been prepared pursuant to section 76 of the Financial Administration Act. The statement summarizes the amounts of all guarantees given by the Crown through the Ministry of Learning under the Student Loan Act for the year ended March 31, 2000, the amounts paid as a result of liability under guarantees, and the amounts recovered on debts owing as a result of payments under guarantees.

	Amount of Guarantee	Payments	Recoveries
Crown Guarantees	$2,842	$4,136	$1,543

UNAUDITED SUMMARY OF FINANCIAL STATEMENTS

Contents:

Summary of Colleges

Summary of Technical Institutes

Summary of Universities

Summary of The Banff Centre for Continuing Education

Summary of School Jurisdictions and Charter Schools

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1999

(In thousands)

	Alberta College of Art and Design	Bow Valley College	Fairview College	Grande Prairie Regional College
Revenue:				
Grants	$6,261	$11,601	$11,557	$13,794
Sales, rentals, and services	55	-	2,461	1,916
Tuition and related fees	1,811	3,302	1,963	4,006
Education contracts and contract programs	-	4,816	405	1,384
Investment income	115	208	206	314
Donations and contributions	351	147	86	748
Amortization of deferred capital contributions	781	370	1,205	1,666
Ancillary services	626	406	-	-
Miscellaneous revenue	424	9	-	361
	10,424	20,859	17,883	24,189
Expense:				
Salaries, wages and benefits	6,042	14,341	10,710	14,805
Supplies and services	2,338	5,200	4,285	5,196
Amortization of capital assets	920	591	1,713	2,299
Maintenance, utilities and property tax	-	-	539	515
Facilities cost	-	-	-	-
Scholarships and bursaries	66	48	64	173
Other	727	458	728	571
Pension valuation adjustment	-	-	31	-
Loss (gain) on disposal of capital assets	(2)	-	-	(1)
	10,091	20,638	18,070	23,558
Excess of revenue over expense	$333	$221	$(187)	$631
Changes in Financial Position				
Cash generated by operations	$652	$(70)	$716	$335
Cash generated/(used by) investing activities	(923)	(1,157)	(1,870)	(1,164)
Cash generated by financing activities	360	783	727	479
Increase/(decrease) in cash and short-term investments	89	(444)	(427)	(350)
Cash and short-term investments at beginning of year, net of bank indebtedness	159	2,128	1,636	1,528
Cash and short-term investments at end of year, net of bank indebtedness	$248	$1,684	$1,209	$1,178

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1999 - *Continued*

(In thousands)

Grant MacEwan Community College	Keyano College	Lakeland College	Lethbridge Community College	Medicine Hat College	Mount Royal College	NorQuest College	Northern Lakes College	Olds College
$30,359	$16,562	$17,887	$19,475	$12,323	$33,432	$14,155	$14,996	$13,339
11,367	3,962	3,463	4,740	1,998	8,600	-	598	4,756
22,452	3,182	3,532	9,640	6,312	17,370	4,586	2,331	4,036
3,689	427	359	2,064	-	12,665	3,256	1,423	1,729
1,506	244	655	375	523	2,516	365	408	584
664	233	169	246	612	629	9	11	693
4,036	2,156	2,299	2,943	1,617	3,786	716	492	1,907
-	-	-	-	-	-	1,452	-	-
-	-	-	-	-	-	-	114	-
74,073	26,766	28,364	39,483	23,385	78,998	24,539	20,373	27,044
45,124	16,652	14,347	25,843	13,779	48,763	15,608	11,046	14.026
13,633	5,733	7,514	6,737	5,922	18,887	3,223	5,004	8,030
5,571	2,516	3,336	3,347	2,475	6,486	887	898	2,501
1,724	1,060	941	932	439	2,006	486	809	685
-	-	-	-	-	-	2,397	997	-
177	99	136	78	232	366	9	62	121
4,344	508	190	2,582	890	2,708	-	835	2,194
-	-	-	-	-	-	-	-	51
-	-	-	-	-	-	-	(84)	(130)
70,573	26,568	26,464	39,519	23,737	79,216	22,610	19,567	27,478
$3,500	$198	$1,900	$(36)	$(352)	$(218)	$1,929	$806	$(434)
$6,579	$1,100	$3,060	$427	$(118)	$3,162	$1,367	$2,688	$157
(2,757)	(1,253)	(3,385)	(1,625)	(4,084)	(3,715)	(1,671)	(1,976)	(3,271)
332	361	200	640	3,448	1,172	1,283	1,162	3,310
4,154	208	(125)	(558)	(754)	619	979	1,874	196
8,616	1,141	11,654	3,019	1,630	13,343	6,017	3,628	2,799
$12,770	$1,349	$11,529	$2,461	$876	$13,962	$6,996	$5,502	$2,995

SUMMARY OF COLLEGES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1999 - *Continued*

(In thousands)

	Portage College	Red Deer College	1999 Totals	1998 Totals	1999 Budget
Revenue:					
Grants	$11,076	$19,611	$246,428	$241,244	
Sales, rentals, and services	416	955	45,287	43,765	
Tuition and related fees	1,916	9,316	95,755	81,956	
Education contracts and contract programs	447	1,454	34,118	32,482	
Investment income	184	638	8,841	7,276	
Donations and contributions	148	681	5,427	4,894	
Amortization of deferred capital contributions	457	1,804	6,235	27,916	
Ancillary services	-	4,398	6,882	6,512	
Miscellaneous revenue	102	-	1,010	847	
	14,746	38,857	469,983	446,892	425,825
Expense:					
Salaries, wages and benefits	8,523	23,392	283,001	263,487	
Supplies and services	3,668	9,308	104,678	99,220	
Amortization of capital assets	558	2,650	36,748	38,341	
Maintenance, utilities and property tax	531	869	11,536	11,655	
Facilities cost	624	-	4,018	1,840	
Scholarships and bursaries	28	338	1,997	1,608	
Other	-	1,759	18,494	16,299	
Pension valuation adjustment	-	-	82	(272)	
Loss/(gain) on disposal of capital assets	-	-	(217)	-	
	13,932	38,316	460,337	432,178	423,017
Excess of revenue over expense	$814	$541	$9,646	$14,714	$2,808
Changes in Financial Position					
Cash generated by operations	$1,030	$2,724	$23,809	$42,765	
Cash generated/(used by) investing activities	(591)	(1,869)	(31,311)	(34,056)	
Cash generated by financing activities	12	(58)	14,211	13,557	
Increase/(decrease) in cash and short-term investments	451	797	6,709	22,266	
Cash and short-term investments at beginning of year, net of bank indebtedness	2,155	3,427	62,879	40,613	
Cash and short-term investments at end of year, net of bank indebtedness	$2,606	$4,224	$69,588	$62,879	

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 1999
(In thousands)

	Alberta College of Art and Design	Bow Valley College	Fairview College	Grande Prairie Regional College
Assets				
Current:				
Cash and short-term investments	$248	$1,684	$1,209	$1,178
Accounts receivable	122	1,607	535	1,156
Inventories	381	166	444	166
Prepaid expenses and deposits	-	78	36	39
	751	3,535	2,224	2,539
Investments	2,117	-	8,636	3,982
Capital assets	8,194	1,719	20,001	36,910
Other assets	464	2,031	-	-
	$11,526	$7,285	$30,861	$43,431
Liabilities and Net Assets				
Current:				11
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	280	484	1,595	683
Accrued vacation pay	504	1,416	775	1,084
Unearned revenue	-	317	194	69
Deferred contributions	333	723	1,488	531
Other current liabilities	102	112	-	161
	1,219	3,052	4,052	2,528
Long-term:				
Pension obligations	86	536	148	235
Deferred contributions	910	-	-	-
Deferred capital contributions	-	833	-	591
Unamortized deferred capital contributions	7,590	934	13,723	33,843
Other long-term liabilities	-	42	447	698
	9,805	5,397	18,370	37,895
Net assets:				
Endowments	1,207	-	1,663	2,169
Investment in capital assets	604	632	6,279	2,209
Internally restricted	-	1,197	4,085	735
Unrestricted	(90)	59	464	423
	1,721	1,888	12,491	5,536
	$11,526	$7,285	$30,861	$43,431

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 1999 - *Continued*

(In thousands)

	Grant MacEwan Community College	Keyano College	Lakeland College
Assets			
Current:			
Cash and short-term investments	$12,770	$1,349	$11,529
Accounts receivable	3,417	1,168	611
Inventories	1,074	198	575
Prepaid expenses and deposits	199	93	51
	17,460	2,808	12,766
Investments	17,346	4,490	2,253
Capital assets	131,104	51,127	59,105
Other assets	-	-	20
	$165,910	$58,425	$74,144
Liabilities and Net Assets			
Current:			
Bank indebtedness	$ -	$ -	$ -
Accounts payable and accrued liabilities	4,942	1,087	806
Accrued vacation pay	2,539	1,136	1,130
Unearned revenue	3,211	308	566
Deferred contributions	5,091	1,186	1,694
Other current liabilities	-	-	-
	15,783	3,717	4,196
Long-term:			
Pension obligations	419	262	219
Deferred contributions	-	-	-
Deferred capital contributions	926	-	-
Unamortized deferred capital contributions	100,470	30,840	48,949
Other long-term liabilities	-	-	-
	117,598	34,819	53,364
Net assets:			
Endowments	9,106	774	1,253
Investment in capital assets	30,634	20,286	10,156
Internally restricted	-	-	8,866
Unrestricted	8,572	2,546	505
	48,312	23,606	20,780
	$165,910	$58,425	$74,144

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 1999 - *Continued*

(In thousands)

Lethbridge Community College	Medicine Hat College	Mount Royal College	NorQuest College	Northern Lakes Colleges	Olds College
$5,623	$876	$13,962	$6,996	$5,502	$ 2,995
2,357	519	2,420	901	971	1,526
590	254	537	123	145	381
183	91	536	170	79	-
8,753	1,740	17,455	8,190	6,697	4,902
4,267	5,834	15,918	-	278	5,567
37,627	24,165	70,692	2,918	4,170	29,910
272	-	497	661	1,014	-
$50,919	$31,739	$104,562	$11,769	$12,159	$40,379
$3,162	$ -	$ -	$ -	$ -	$ -
813	747	2,882	1,085	957	707
590	367	3,006	1,719	1,394	1,158
807	396	2,520	392	61	726
2,359	937	4,055	1,479	2,201	1,057
-	-	864	-	71	72
7,731	2,447	13,327	4,675	4,684	3,720
341	153	610	217	351	182
-	-	-	-	-	-
113	17,961	1,264	435	969	-
32,616	-	62,252	2,040	2,135	19,553
-	-	5,023	-	-	3,596
40,801	20,561	82,476	7,367	8,139	27,051
2,685	1,705	6,981	225	45	3,746
5,011	6,204	15,105	878	2,032	9,582
2,307	2,330	-	2,363	-	-
115	939	-	936	1,943	-
10,118	11,178	22,086	4,402	4,020	13,328
$50,919	$31,739	$104,562	$11,769	$12,159	$40,379

SUMMARY OF COLLEGES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 1999 - *Continued*

(In thousands)

	Portage College	Red Deer College	1999 Totals	1998 Totals
Assets				
Current:				
Cash and short-term investments	$2,606	$5,338	$73,865	$66,348
Accounts receivable	661	2,421	20,392	19,661
Inventories	68	669	5,771	5,730
Prepaid expenses and deposits	79	350	1,984	1,644
	3,414	8,778	102,012	93,383
Investments	-	5,042	75,730	71,292
Capital assets	2,123	41,915	521,680	532,147
Other assets	179	-	5,138	4,074
	$5,716	$55,735	$704,560	$700,896
Liabilities and Net Assets				
Current:				
Bank indebtedness	$ -	$1,114	$4,276	$3,470
Accounts payable and accrued liabilities	474	2,408	19,950	21,071
Accrued vacation pay	1,016	2,025	19,859	18,383
Unearned revenue	32	1,952	11,551	10,660
Deferred contributions	882	1,094	25,110	21,380
Other current liabilities	-	391	1,773	1,388
	2,404	8,984	82,519	76,352
Long-term:				
Pension obligations	217	363	4,339	4,384
Deferred contributions	-	-	910	5,720
Deferred capital contributions	129	-	23,221	21,881
Unamortized deferred capital contributions	1,376	26,470	382,791	400,118
Other long-term liabilities	-	690	10,496	3,462
	4,126	36,507	504,276	511,917
Net assets:				
Endowments	50	4,195	35,804	34,055
Investment in capital assets	747	14,364	124,723	96,268
Internally restricted	245	669	22,797	18,372
Unrestricted	548	-	16,960	40,284
	1,590	19,228	200,284	188,979
	$5,716	$55,735	$704,560	$700,896

SUMMARY OF TECHNICAL INSTITUTES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1999

(In thousands)

	Northern Alberta Institute of Technology	Southern Alberta Institute of Technology	1999 Totals	1998 Totals	1999 Budget
Revenue:					
Grants	$68,803	$59,975	$128,778	$125,922	$125,560
Sales, rentals, and services	1,787	3,847	5,634	5,049	4,733
Tuition	14,834	14,424	29,258	25,108	30,460
Education contracts and contract programs	16,255	26,315	42,570	40,239	35,807
Investment income	3,141	1,847	4,988	5,599	4,833
Donations	855	481	1,336	3,330	2,850
Amortization of deferred capital contributions	13,605	10,266	23,871	12,696	12,083
Ancillary services	11,650	10,764	22,414	19,303	20,220
Miscellaneous revenue	-	-	-	29	-
	130,930	127,919	258,849	237,275	236,546
Expense:					
Salaries, wages and benefits	79,936	81,297	161,233	147,266	159,098
Supplies and services	27,292	23,308	50,600	49,281	46,083
Amortization of capital assets	15,856	11,324	27,180	17,613	16,437
Maintenance and utilities	3,566	8,255	11,821	11,229	12,479
Facilities cost	391	-	391	-	-
Scholarships	483	481	964	2,200	496
Other	-	-	-	382	379
Pension valuation adjustment	-	176	176	(643)	-
Loss (gain) on disposal of capital assets	181	-	181	-	-
	127,705	124,841	252,546	227,328	234,972
Excess of revenue over expense	$3,225	$3,078	$6,303	$9,947	$1,574
Changes in Financial Position:					
Cash generated by operations	$8,973	$(1,556)	$7,417	$22,768	
Cash used by investing activities	(19,320)	(19,203)	(38,523)	(32,372)	
Cash generated by financing activities	3,849	12,722	16,571	9,710	
Increase/(decrease) in cash and short-term investments	(6,498)	(8,037)	(14,535)	106	
Cash and short-term investments at beginning of year, net of bank indebtedness	7,062	12,797	19,859	19,753	
Cash and short-term investments at end of year, net of bank indebtedness	$564	$4,760	$5,324	$19,859	

SUMMARY OF TECHNICAL INSTITUTES
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 1999
(In thousands)

	Northern Alberta Institute of Technology	Southern Alberta Institute of Technology	1999 Totals	1998 Totals
Assets				
Current:				
Cash and short-term investments	$1,198	$4,760	$5,958	$20,735
Accounts receivable	3,334	7,007	10,341	9,046
Inventories	3,376	1,408	4,784	3,951
Prepaid expenses and deposits	533	106	639	246
	8,441	13,281	21,722	33,978
Investments	36,387	47,329	83,716	80,565
Capital assets	142,006	95,869	237,875	229,864
Other assets	-	-	-	-
	$186,834	$156,479	$343,313	$344,407
Liabilities and Net Assets				
Current:				
Bank indebtedness	$634	$ -	$634	$876
Accounts payable and accrued liabilities	11,421	8,310	19,731	19,253
Accrued vacation pay	8,604	6,371	14,975	13,686
Unearned revenue	4,006	6,264	10,270	7,970
Deferred contributions	3,043	2,683	5,726	9,984
Other current liabilities	272	431	703	370
	27,980	24,059	52,039	52,139
Long-term:				
Pension obligations	1,420	984	2,404	2,087
Deferred capital contributions	2,577	9,508	12,085	5,654
Unamortized deferred capital contributions	73,503	46,590	120,093	137,167
Other long-term liabilities	829	442	1,271	344
	106,309	81,583	187,892	197,391
Net assets:				
Endowments	4,802	6,157	10,959	8,794
Investment in capital assets	67,402	48,555	115,957	92,113
Internally restricted	2,808	20,184	22,992	26,658
Unrestricted	5,513	-	5,513	19,451
	80,525	74,896	155,421	147,016
	$186,834	$156,479	$343,313	$344,407

SUMMARY OF UNIVERSITIES
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2000

(In thousands)

	Universities						
	Athabasca	Alberta	Calgary	Leth-Bridge	2000 Totals	1999 Totals	2000 Budget
Revenue:							
Government grants	$ 15,190	$366,084	$217,493	$37,414	$636,181	$621,198	$597,606
Tuition and related fees	18,569	106,811	91,421	21,120	237,921	221,538	236,361
Sales and services	3,603	90,317	57,139	7,523	158,582	154,260	64,060
Investment income	737	39,886	29,330	1,950	71,903	82,488	26,918
Donations	26	15,741	50,859	483	67,109	59,490	41,865
Amortization of deferred capital contributions	1,222	32,569	45,553	4,511	83,855	78,141	78,351
Other	8	1,664	-	2,297	3,969	5,796	172,737
	39,355	653,072	491,795	75,298	1,259,520	1,222,911	1,217,898
Expense:							
Salaries, wages and benefits	23,692	407,320	271,169	46,825	749,006	717,662	763,242
Supplies and services	9,087	103,101	45,925	7,315	165,428	155,061	218,855
Amortization of capital assets	2,526	57,663	57,993	7,792	125,974	114,507	115,121
Maintenance, utilities and property tax	735	37,242	27,398	1,741	67,116	63,276	29,674
Scholarships	130	28,769	16,168	1,443	46,510	40,697	15,236
Other	2,871	5,086	47,854	5,308	61,119	56,564	54,319
Pension valuation adjustment	-	-	(358)	-	(358)	14,327	-
	39,041	639,181	466,149	70,424	1,214,795	1,162,094	1,196,447
Excess of revenue over expense	$ 314	$ 13,891	$ 25,646	$ 4,874	$ 44,725	$ 60,817	$ 21,451
Changes in Financial Position							
Cash generated by operations	$ 2,761	$ 56,401	$ 53,845	$ 6,388	$119,395	$136,502	
Cash used by investing activities	(2,253)	(181,346)	(65,388)	(23,381)	(272,368)	(435,347)	
Cash generated by financing activities	-	147,511	62,384	18,639	228,534	206,751	
Increase (decrease) in cash and short-term investments	508	22,566	50,841	1,646	75,561	(92,094)	
Cash and short-term investments at beginning of year, net of bank indebtedness	8,259	79,418	97,946	3,862	189,485	281,579	
Cash and short-term investments at end of year, net of bank indebtedness	$ 8,767	$101,984	$148,787	$ 5,508	$265,046	$189,485	

SUMMARY OF UNIVERSITIES
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2000

(In thousands)

	Universities					
	Atha-basca	Alberta	Calgary	Leth-Bridge	2000 Totals	1999 Totals
Assets						
Current:						
Cash and short-term investments	$8,767	$111,667	$148,787	$5,508	$274,729	$206,128
Accounts receivable	2,362	56,882	29,423	3,614	92,281	62,879
Inventories	3,217	-	4,627	521	8,365	7,226
Prepaid expenses and other assets	529	10,221	1,575	396	12,721	11,512
	14,875	178,770	184,412	10,039	388,096	287,745
Investments	6,617	513,542	283,472	51,631	855,262	800,886
Capital assets	19,690	706,183	453,587	101,833	1,281,293	1,188,622
Other	925	-	-	30,005	30,930	28,443
	$42,107	$1,398,495	$921,471	$193,508	$2,555,581	$2,305,696
Liabilities and Net Assets						
Current:						
Bank indebtedness	$ -	$9,684	$ -	$ -	$9,684	$16,643
Accounts payable	1,444	52,552	46,733	3,234	103,963	77,898
Current portion of long-term debt	-	1,503	2,792	1,743	6,038	6,270
Deferred revenue	6,201	9,883	11,083	2,440	29,607	29,261
Deferred contributions	378	90,382	88,688	10,485	189,933	178,157
Salaries and benefits payable	3,366	32,118	-	1,327	36,811	35,076
	11,389	196,122	149,296	19,229	376,036	343,305
Long-term:						
Long-term debt	-	35,762	10,493	165	46,420	65,307
Staff benefit liabilities	2,411	57,021	30,591	4,864	94,887	77,209
Deferred contributions	-	40,000	-	-	40,000	-
Deferred capital contributions	13,790	32,078	59,362	12,736	117,966	39,665
Unamortized deferred capital contributions	-	415,046	318,806	72,008	805,860	788,911
	27,590	776,029	568,548	109,002	1,481,169	1,314,397
Net assets:						
Endowments	1,089	418,900	222,379	9,064	651,432	610,189
Investment in capital assets	6,825	250,040	121,496	59,461	437,822	386,474
Internally restricted	5,528		9,048	9,476	24,052	34,170
Unrestricted	1,075	(46,474)	-	6,505	(38,894)	(39,534)
	14,517	622,466	352,923	84,506	1,074,412	991,299
	$42,107	$1,398,495	$921,471	$193,508	$2,555,581	$2,305,696

THE BANFF CENTRE FOR CONTINUING EDUCATION
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 1999

(In thousands)

	1999 Actuals	1998 Actuals	1999 Budget
Revenue			
Accommodation	$12,264	$10,843	
Grants	9,899	9,642	
Sales, rentals, and services	4,887	4,199	
Tuition and related fees	5,010	5,257	
Donations and other contributions	1,553	1,855	
Investment income	646	428	
Amortization of deferred expended capital contributions	1,817	2,011	
	36,076	34,235	39,039
Expense			
Salaries, wages and benefits	17,215	16,608	
Scholarships and financial assistance	2,370	2,685	
Supplies and materials	3,534	3,463	
Facility operating	2,363	2,459	
Purchased services	2,666	2,700	
Travel and related expenses	1,452	1,418	
Financial costs	854	768	
Marketing and promotion	1,324	1,240	
Vehicle and equipment	905	660	
Amortization of capital assets	2,557	2,617	
Loss (gain) on disposal of capital assets	36	21	
	35,276	34,639	39,210
Net income (loss)	$800	$(404)	$(171)
Changes in Financial Position			
Cash generated from (applied to) operations	$1,852	$1,883	
Cash applied to investing activities	(2,404)	(1,122)	
Cash generated from financing activities	1,786	638	
Decrease in cash and short-term investments	1,234	1,399	
Cash and short-term investments at beginning of year, net of bank indebtedness	(774)	(2,173)	
Cash and short-term investments at end of year, net of bank indebtedness	$460	$(774)	

THE BANFF CENTRE FOR CONTINUING EDUCATION
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 1999

(In thousands)

	1999 Actuals	1998 Actuals
Assets		
Current:		
Cash and short-term investments	$460	$784
Accounts receivable	3,880	3,900
Inventories	403	517
Prepaid expenses	291	380
	5,034	5,581
Long-term pledges receivable	799	1,045
Long-term investments	6,163	4,725
Capital assets	49,083	50,710
	$61,079	$62,061
Liabilities and Net Assets		
Current:		
Bank loan advances	$ -	$ 1,557
Accounts payable	2,139	2,262
Accrued vacation pay	574	518
Unearned revenue	623	1,205
Deferred contributions	1,740	804
Long-term debt due within one year	341	341
	5,417	6,687
Deferred contributions	1,707	991
Long-term debt	5,415	5,756
Deferred expended capital contributions	35,546	36,920
	48,085	50,354
Net assets:		
Endowments	5,313	4,725
Investment in capital assets	7,781	7,693
Unrestricted	(100)	(711)
	12,994	11,707
	$61,079	$62,061

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	ABC (Action for Bright Children)	Almadina School Society	Aspen View Reg. Div. #19	Aurora School Ltd.
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$1,150	$1,338	$15,758	$1,267
Support block	342	377	5,902	351
Capital block	-	-	1,124	-
Other	160	-	-	-
	1,652	1,715	22,784	1,618
Other - province of Alberta	11	-	112	-
Federal government/first nations	-	-	364	-
Other	-	-	-	-
Instruction fees	28	-	238	41
Transportation fees	58	8	-	18
Other sales and services	-	-	341	-
Interest on investments	3	17	34	19
Gifts and donations	34	1	222	-
Rentals of facilities	22	-	2	2
School generated funds	32	-	1,017	-
Gains on disposals of capital assets	-	-	-	-
Amortization of capital allocations	-	-	742	-
	1,840	1,741	25,856	1,698
Expense:				
Salaries, wages and benefits	1,055	1,161	17,071	1,069
Services, contracts and supplies	793	790	5,483	346
School generated funds	32	-	1,017	57
Amortization	-	-	954	-
Debt servicing	-	-	790	-
Excess of revenue over expense before extraordinary item	(40)	(210)	541	226
Extraordinary item - Restricted Contribution		93	327	
Excess of revenue over expense	($40)	($117)	$868	$226
Changes in Financial Position:				
Cash generated by operations	($54)	($224)	$915	$218
Cash generated/(used by) investing activities	-	-	157	-
Cash generated by financing activities	-	-	179	-
Net sources (uses) of cash equivalents during year	(54)	(224)	1,251	218
Cash Equivalents, at the beginning of the year, net of bank indebtedness	106	454	(908)	279
Cash Equivalents, at the end of the year, net of bank indebtedness	$52	$230	$343	$497

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Battle River Reg. Div. #31	Black Gold Reg. Div. #18	Boyle Street Service Society	Buffalo Trail Reg. Div. #28
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$33,324	$35,193	$866	$22,267
Support block	9,863	8,065	145	7,914
Capital block	2,601	3,361	-	2,115
Other	7	193	-	-
	45,795	46,812	1,011	32,296
Other - province of Alberta	-	14	-	8
Federal government/first nations	14	79	-	36
Other	-	141	-	
Instruction fees	549	529	-	313
Transportation fees	20	76	-	34
Other sales and services	822	106	-	524
Interest on investments	279	4	-	310
Gifts and donations	24	21	-	22
Rentals of facilities	22	94	-	9
School generated funds	2,083	2,313	2	471
Gains on disposals of capital assets	9	-	-	-
Amortization of capital allocations	1,258	2,069	-	1,311
	50,875	52,258	1,013	35,334
Expense:				
Salaries, wages and benefits	34,627	35,278	511	22,884
Services, contracts and supplies	10,076	9,609	280	9,581
School generated funds	2,083	2,313	2	471
Amortization	2,574	2,421	-	1,451
Debt servicing	1,836	2,772	-	1,854
Excess of revenue over expense before extraordinary item	(321)	(135)	220	(907)
Extraordinary item - Restricted Contribution	-	1,540	-	-
Excess of revenue over expense	($321)	$1,405	$220	($907)
Changes in Financial Position:				
Cash generated by operations	$462	$903	$ -	$940
Cash generated/(used by) investing activities	(1,056)	(1,131)	-	(1,692)
Cash generated by financing activities	710	910	-	1,327
Net sources (uses) of cash equivalents during year	116	682	-	575
Cash Equivalents, at the beginning of the year, net of bank indebtedness	2,178	(3,256)	-	4,582
Cash Equivalents, at the end of the year, net of bank indebtedness	$2,294	($2,574)	$ -	$5,157

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	C.A.P.E	Calgary RCSSD #1	Calgary School Dist. #19	Canadian Rockies Reg. Div. #12
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$465	$164,740	$397,376	$9,988
Support block	95	35,298	84,931	2,768
Capital block	-	8,639	17,649	2,123
Other	-	5	303	-
	560	208,682	500,259	14,879
Province of Alberta	-	93	535	33
Federal government/first nations	-	714	1,829	1,322
Other	-	-	1,258	-
Instruction fees	-	242	7,184	375
Transportation fees	-	1,380	2,773	80
Other sales and services	83	676	8,640	9
Interest on investments	-	227	323	42
Gifts and donations	35	-	27	3
Rentals of facilities	-	1,063	1,360	18
School generated funds	-	10,943	23,649	881
Gains on disposals of capital assets	-	-	2,031	-
Amortization of capital allocations	-	6,510	11,795	814
	678	230,530	561,663	18,456
Expense:				
Salaries, wages and benefits	413	170,090	440,063	12,210
Services, contracts and supplies	181	38,123	87,994	2,781
School generated funds	-	10,943	23,649	881
Amortization	13	7,482	13,804	1,283
Debt servicing	36	6,177	13,875	1,925
Excess of revenue over expense before extraordinary item	35	(2,285)	(17,722)	(624)
Extraordinary item - Restricted Contribution	13	-	28,280	-
Excess of revenue over expense	$48	($2,285)	$10,558	($624)
Changes in Financial Position:				
Cash generated by operations	$27	($1,519)	($1,944)	($173)
Cash generated/(used by) investing activities	(11)	(27,321)	(26,474)	(278)
Cash generated by financing activities	(23)	17,361	15,770	54
Net sources (uses) of cash equivalents during year	(7)	(11,479)	(12,648)	(397)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	21	18,222	(30,398)	116
Cash Equivalents, at the end of the year, net of bank indebtedness	$14	$6,743	($43,046)	($281)

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Chinook's Edge School Div. #73	Christ the Redeemer CSRD #3	Clearview School Div. #71	East Central Alberta CS Schools Reg. Div. #16
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$45,435	$11,584	$12,466	$12,077
Support block	12,383	3,549	4,675	2,074
Capital block	2,143	888	799	409
Other	-	-	-	-
	59,961	16,021	17,940	14,560
Province of Alberta	272	10	135	24
Federal government/first nations	81	4	6	7
Other	113	6	44	-
Instruction fees	890	151	27	90
Transportation fees	2	20	105	3
Other sales and services	195	5	235	14
Interest on investments	258	37	210	45
Gifts and donations	96	16	83	102
Rentals of facilities	31	8	209	-
School generated funds	1,960	324	788	378
Gains on disposals of capital assets	8	-	20	-
Amortization of capital allocations	1,705	781	928	304
	65,572	17,383	20,730	15,527
Expense:				
Salaries, wages and benefits	45,408	10,740	14,091	9,301
Services, contracts and supplies	13,155	4,681	3,561	5,042
School generated funds	1,960	324	789	378
Amortization	2,512	1,304	1,327	343
Debt servicing	1,248	861	784	296
Excess of revenue over expense before extraordinary item	1,289	(527)	178	167
Extraordinary item - Restricted Contribution	-	-	-	-
Excess of revenue over expense	$1,289	($527)	$178	$167
Changes in Financial Position:				
Cash generated by operations	$3,903	($547)	($667)	($121)
Cash generated/(used by) investing activities	(4,781)	(7,357)	(3,841)	(610)
Cash generated by financing activities	4,533	6,452	2,292	212
Net sources (uses) of cash equivalents during year	3,655	(1,452)	(2,216)	(519)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	4,197	2,420	3,175	580
Cash Equivalents, at the end of the year, net of bank indebtedness	$7,852	$968	$959	$61

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	East Central Francophone Educ. Reg. #3	Edmonton Catholic Reg. Div. #40	Edmonton School Dist. #7	Elk Island CSRD #41
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$2,111	$127,601	$331,490	$20,231
Support block	828	28,414	66,017	5,112
Capital block	61	6,169	10,770	2,016
Other	-	-	496	16
	3,000	162,184	408,773	27,375
Province of Alberta	70	230	2,318	33
Federal government/first nations	556	1,180	1,053	74
Other	7	-	1,487	-
Instruction fees	20	4,490	1,242	279
Transportation fees	5	1,627	2,972	63
Other sales and services	14	1,396	9,928	610
Interest on investments	24	443	70	92
Gifts and donations	-	-	3,585	2
Rentals of facilities	-	1,875	2,007	41
School generated funds	147	6,688	17,780	958
Gains on disposals of capital assets	-	808	11	2
Amortization of capital allocations	217	4,025	13,127	1,344
	4,060	184,946	464,353	30,873
Expense:				
Salaries, wages and benefits	2,446	140,746	348,077	22,003
Services, contracts and supplies	1,086	35,127	69,389	4,532
School generated funds	147	6,688	17,780	958
Amortization	229	5,042	25,127	1,764
Debt servicing	28	3,518	11,453	1,659
Excess of revenue over expense before extraordinary item	124	(6,175)	(7,473)	(43)
Extraordinary item - Restricted Contribution	-	4,019	15,995	-
Excess of revenue over expense	$124	($2,156)	$8,522	($43)
Changes in Financial Position:				
Cash generated by operations	$156	($14,280)	$7,247	($68)
Cash generated/(used by) investing activities	(174)	(11,454)	(31,232)	(1,355)
Cash generated by financing activities	124	6,397	22,471	924
Net sources (uses) of cash equivalents during year	106	(19,337)	(1,514)	(499)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	555	8,435	(35,633)	(544)
Cash Equivalents, at the end of the year, net of bank indebtedness	$661	($10,902)	($37,147)	($1,043)

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Elk Island Public Schools Reg. Div. #14	Evergreen CSRD #2	Foothills School Div. #38	Fort McMurray RCSSD #32
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$65,133	$8,595	$27,127	$16,366
Support block	16,269	1,614	7,594	3,310
Capital block	3,664	1,040	2,092	1,414
Other	-	23	-	-
	85,066	11,272	36,813	21,090
Province of Alberta	175	-	146	5
Federal government/first nations	113	36	114	156
Other	128	-	87	108
Instruction fees	1,364	122	592	133
Transportation fees	148	-	-	108
Other sales and services	31	67	330	13
Interest on investments	303	31	46	408
Gifts and donations	-	-	-	-
Rentals of facilities	157	-	36	57
School generated funds	5,285	101	-	538
Gains on disposals of capital assets	-	3	37	1
Amortization of capital allocations	2,034	529	1,892	935
	94,804	12,161	40,093	23,552
Expense:				
Salaries, wages and benefits	65,925	8,609	29,530	16,220
Services, contracts and supplies	19,627	2,025	6,595	3,740
School generated funds	5,285	101	-	538
Amortization	2,199	652	2,729	1,896
Debt servicing	2,746	811	1,832	1,300
Excess of revenue over expense before extraordinary item	(978)	(37)	(593)	(142)
Extraordinary item - Restricted Contribution	-	619	467	-
Excess of revenue over expense	($978)	$582	($126)	($142)
Changes in Financial Position:				
Cash generated by operations	($102)	$529	($1,598)	$545
Cash generated/(used by) investing activities	(3,098)	(741)	(1,982)	(111)
Cash generated by financing activities	1,717	454	2,293	463
Net sources (uses) of cash equivalents during year	(1,483)	242	(1,287)	897
Cash Equivalents, at the beginning of the year, net of bank indebtedness	5,025	66	3,735	3,030
Cash Equivalents, at the end of the year, net of bank indebtedness	$3,542	$308	$2,448	$3,927

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Fort McMurray School Dist. #2833	Fort Vermilion School Div. #52	Foundations for the Future	Golden Hills Reg. Div. #15
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$21,707	$14,864	$916	$25,058
Support block	4,267	4,090	284	7,418
Capital block	1,635	1,765	112	1,496
Other	-	-	-	-
	27,609	20,719	1,312	33,972
Province of Alberta	89	90	-	229
Federal government/first nations	313	1,255	-	929
Other	30	72	-	145
Instruction fees	189	44	-	414
Transportation fees	147	92	77	-
Other sales and services	5	26	3	325
Interest on investments	82	25	4	25
Gifts and donations	58	73	9	165
Rentals of facilities	9	185	1	28
School generated funds	1,224	605	12	1,558
Gains on disposals of capital assets	-	-	-	8
Amortization of capital allocations	1,387	1,585	-	1,415
	31,142	24,771	1,418	39,213
Expense:				
Salaries, wages and benefits	22,181	16,048	737	27,613
Services, contracts and supplies	5,961	4,176	586	7,366
School generated funds	1,224	605	20	1,558
Amortization	1,625	2,065	4	1,754
Debt servicing	1,109	1,851	1	1,163
Excess of revenue over expense before extraordinary item	(957)	26	70	(241)
Extraordinary item - Restricted Contribution	-	-	-	1,780
Excess of revenue over expense	($957)	$26	$70	$1,539
Changes in Financial Position:				
Cash generated by operations	$182	$1,003	$120	($70)
Cash generated/(used by) investing activities	(990)	(1,673)	(126)	(2,072)
Cash generated by financing activities	877	853	(4)	1,056
Net sources (uses) of cash equivalents during year	69	183	(10)	(1,086)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	956	(1,235)	147	(2,776)
Cash Equivalents, at the end of the year, net of bank indebtedness	$1,025	($1,052)	$137	($3,862)

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Grande Prairie RCSSD #28	Grande Prairie School Dist. #2357	Grande Yellowhead Reg. Div. #35	Grasslands Reg. Div. #6
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$12,745	$22,022	$27,144	$15,779
Support block	2,757	4,384	6,774	4,238
Capital block	1,492	2,304	1,653	1,371
Other	50	-	-	-
	17,044	28,710	35,571	21,388
Province of Alberta	94	161	20	55
Federal government/first nations	15	31	67	432
Other	4	241	133	9
Instruction fees	112	409	585	330
Transportation fees	4	-	110	-
Other sales and services	38	236	3	69
Interest on investments	37	59	40	124
Gifts and donations	-	63	2	1
Rentals of facilities	30	52	10	88
School generated funds	545	889	1,436	938
Gains on disposals of capital assets	-	-	17	17
Amortization of capital allocations	994	1,732	1,356	827
	18,917	32,583	39,350	24,278
Expense:				
Salaries, wages and benefits	12,370	22,958	26,568	16,703
Services, contracts and supplies	3,494	5,035	6,971	3,858
School generated funds	545	889	1,437	938
Amortization	1,029	1,868	2,195	1,112
Debt servicing	1,279	2,056	1,344	1,029
Excess of revenue over expense before extraordinary item	200	(223)	835	638
Extraordinary item - Restricted Contribution	171	-	1,086	-
Excess of revenue over expense	$371	($223)	$1,921	$638
Changes in Financial Position:				
Cash generated by operations	($326)	($351)	$3,161	$1,365
Cash generated/(used by) investing activities	(923)	(1,435)	(1,283)	12
Cash generated by financing activities	2,300	622	1,266	(54)
Net sources (uses) of cash equivalents during year	1,051	(1,164)	3,144	1,323
Cash Equivalents at the beginning of the year, net of bank indebtedness	(276)	(179)	(2,401)	1,021
Cash Equivalents, at the end of the year, net of bank indebtedness	$775	($1,343)	$743	$2,344

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Greater St. Albert CRD #29	High Prairie School Div. #48	Holy Family CSRD #37	Holy Spirit RCS Reg. Div. #4
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$30,191	$15,714	$10,696	$17,313
Support block	6,009	5,187	2,097	3,946
Capital block	3,373	943	1,337	1,383
Other	225	-	-	-
	39,798	21,844	14,130	22,642
Province of Alberta	-	7	36	-
Federal government/first nations	366	1,222	1,077	993
Other	-	66	25	5
Instruction fees	127	64	99	208
Transportation fees	112	125	-	-
Other sales and services	493	470	26	5
Interest on investments	53	95	100	91
Gifts and donations	-	-	2	-
Rentals of facilities	-	49	31	4
School generated funds	311	970	524	1,376
Gains on disposals of capital assets	-	37	-	-
Amortization of capital allocations	1,480	560	766	538
	42,740	25,509	16,816	25,862
Expense:				
Salaries, wages and benefits	29,142	17,422	10,226	18,559
Services, contracts and supplies	9,290	4,700	3,615	4,531
School generated funds	311	970	524	1,376
Amortization	2,024	939	809	597
Debt servicing	2,243	680	1,070	774
Excess of revenue over expense before extraordinary item	(270)	798	570	25
Extraordinary item - Restricted Contribution	288	-	-	-
Excess of revenue over expense	$18	$798	$570	$25
Changes in Financial Position:				
Cash generated by operations	$432	$1,683	$787	($1,713)
Cash generated/(used by) investing activities	(1,036)	(1,717)	(1,181)	(2,274)
Cash generated by financing activities	488	178	176	2,618
Net sources (uses) of cash equivalents during year	(116)	144	(218)	(1,369)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	(2,072)	365	1,739	1,614
Cash Equivalents, at the end of the year, net of bank indebtedness	($2,188)	$509	$1,521	$245

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Horizon School Div. #67	Lakeland RCSSD #150	Lethbridge School Dist. #51	Living Waters CRD #42
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$15,258	$9,300	$31,886	$8,869
Support block	4,891	1,651	6,667	1,808
Capital block	707	518	2,986	937
Other	-	-	-	-
	20,856	11,469	41,539	11,614
Province of Alberta	96	58	255	8
Federal government/first nations	1	553	355	5
Other	-	1	45	-
Instruction fees	46	59	361	2
Transportation fees	-	-	-	19
Other sales and services	8	25	55	
Interest on investments	268	125	130	90
Gifts and donations	499	23	-	-
Rentals of facilities	16	-	16	-
School generated funds	594	462	559	415
Gains on disposals of capital assets	33	2	-	-
Amortization of capital allocations	261	491	993	617
	22,678	13,268	44,308	12,770
Expense:				
Salaries, wages and benefits	15,236	9,343	33,597	8,636
Services, contracts and supplies	5,685	2,274	8,064	2,119
School generated funds	594	463	559	415
Amortization	580	591	1,151	731
Debt servicing	297	491	1,690	785
Excess of revenue over expense before extraordinary item	286	106	(753)	84
Extraordinary item - Restricted Contribution	-	-	-	-
Excess of revenue over expense	$286	$106	($753)	$84
Changes in Financial Position:				
Cash generated by operations	$142	$772	($26)	($836)
Cash generated/(used by) investing activities	(1,005)	(1,841)	(63)	(483)
Cash generated by financing activities	306	1,143	(125)	402
Net sources (uses) of cash equivalents during year	(557)	74	(214)	(917)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	4,549	2,417	(352)	2,293
Cash Equivalents, at the end of the year, net of bank indebtedness	$3,992	$2,491	($566)	$1,376

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Livingstone Range School Div. #68	**Medicine Hat CSRD #20**	**Medicine Hat School Dist. #76**	**Moberly Hall School Society**
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$19,416	$9,872	$26,449	$334
Support block	6,305	2,285	5,853	157
Capital block	1,158	666	1,878	-
Other	-	3	-	-
	26,879	12,826	34,180	491
Province of Alberta	4	-	183	-
Federal government/first nations	2,263	17	60	-
Other	45	-	57	-
Instruction fees	249	137	368	-
Transportation fees	65	-	-	-
Other sales and services	421	27	545	22
Interest on investments	64	25	153	-
Gifts and donations	-	-	6	1
Rentals of facilities	60	-	30	5
School generated funds	1,311	346	2,167	-
Gains on disposals of capital assets	46	-	-	-
Amortization of capital allocations	1,091	296	1,106	-
	32,498	13,674	38.855	519
Expense:				
Salaries, wages and benefits	22,784	10,550	28,190	275
Services, contracts and supplies	6,190	2,008	5,284	164
School generated funds	1,311	346	2,167	-
Amortization	1,340	298	1,426	3
Debt servicing	714	361	1,450	1
Excess of revenue over expense before extraordinary item	159	111	338	76
Extraordinary item - Restricted Contribution	-	-	-	-
Excess of revenue over expense	$159	$111	$338	$76
Changes in Financial Position:				
Cash generated by operations	$792	($34)	$644	$75
Cash generated/(used by) investing activities	(1,514)	(504)	(235)	(1)
Cash generated by financing activities	924	691	461	-
Net sources (uses) of cash equivalents during year	202	153	870	74
Cash Equivalents, at the beginning of the year, net of bank indebtedness	1,114	(310)	424	30
Cash Equivalents ,at the end of the year, net of bank indebtedness	$1,316	($157)	$1,294	$104

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	New Horizon Charter School	North Central Francophone Educ. #4	Northern Gateway Reg. Div. #10	Northern Lights School Div. #69
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$437	$5,290	$23,674	$29,159
Support block	163	2,785	7,700	8,434
Capital block	-	99	1,635	2,162
Other	-	432	-	49
	600	8,606	33,009	39,804
Province of Alberta	-	34	12	309
Federal government/first nations	-	985	629	1,267
Other	-	14	45	-
Instruction fees	24	167	201	235
Transportation fees	-	-	32	80
Other sales and services	20	30	140	459
Interest on investments	2	13	113	183
Gifts and donations	34	5	-	-
Rentals of facilities	8	8	150	20
School generated funds	6	259	990	1,567
Gains on disposals of capital assets	-	-	25	35
Amortization of capital allocations		787	1,483	1,295
	694	10,908	36,829	45,254
Expense:				
Salaries, wages and benefits	453	5,976	23,280	28,612
Services, contracts and supplies	198	3,329	8,471	11,486
School generated funds	6	259	990	1,567
Amortization	23	815	1,840	1,785
Debt servicing	1	40	1,568	1,862
Excess of revenue over expense before extraordinary item	13	489	680	(58)
Extraordinary item - Restricted Contribution	-	-	-	-
Excess of revenue over expense	$13	$489	$680	($58)
Changes in Financial Position:				
Cash generated by operations	$38	($47)	$836	($28)
Cash generated/(used by) investing activities	(7)	(336)	(2,559)	(1,451)
Cash generated by financing activities	(18)	652	1,798	1,009
Net sources (uses) of cash equivalents during year	13	269	75	(470)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	94	223	525	2,554
Cash Equivalents, at the end of the year, net of bank indebtedness	$107	$492	$600	$2,084

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Northland School Div. #61	Northwest Francophone Educ. Reg. #1	Palliser Reg. Div. #26	Parkland School Div. #70
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$15,086	$1,350	$17,350	$38,162
Support block	3,690	716	5,381	11,154
Capital block	3,085	47	1,257	2,688
Other	-	-	18	-
	21,861	2,113	24,006	52,004
Province of Alberta	1,266	40	193	99
Federal government/first nations	12,165	488	621	1,058
Other	-	-	21	144
Instruction fees	-	11	321	574
Transportation fees	-	-	56	98
Other sales and services	197	7	37	360
Interest on investments	263	15	166	74
Gifts and donations	32	-	117	-
Rentals of facilities	566	-	327	-
School generated funds	576	37	658	2,419
Gains on disposals of capital assets	36	-	89	-
Amortization of capital allocations	2,265	181	740	1,952
	39,227	2,892	27,352	58,782
Expense:				
Salaries, wages and benefits	23,427	1,744	19,231	38,484
Services, contracts and supplies	9,555	749	5,446	12,589
School generated funds	576	37	658	2,419
Amortization	3,112	240	1,263	2,402
Debt servicing	2,801	40	856	2,109
Excess of revenue over expense before extraordinary item	(244)	82	(102)	779
Extraordinary item - Restricted Contribution	-	-	-	-
Excess of revenue over expense	($244)	$82	($102)	$779
Changes in Financial Position:				
Cash generated by operations	$3,946	$134	($100)	$3,149
Cash generated/(used by) investing activities	(2,200)	(396)	(550)	(6,423)
Cash generated by financing activities	1,103	264	522	1,087
Net sources (uses) of cash equivalents during year	2,849	2	(128)	(2,187)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	4,763	357	3,504	3,291
Cash Equivalents, at the end of the year, net of bank indebtedness	$7,612	$359	$3,376	$1,104

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Peace River School Div. #10	Peace Wapiti Reg. Div. #33	Pembina Hills Reg. Div. #7	Prairie Land Reg. Div. #25
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$17,025	$26,364	$21,621	$11,315
Support block	6,260	9,296	7,331	4,392
Capital block	1,791	2,488	1,771	933
Other	-	-	-	-
	25,076	38,148	30,723	16,640
Province of Alberta	412	10	144	-
Federal government/first nations	28	652	34	5
Other	74	253	49	192
Instruction fees	381	323	376	133
Transportation fees	42	-	68	-
Other sales and services	375	524	608	19
Interest on investments	129	372	164	228
Gifts and donations	12	81	-	18
Rentals of facilities	56	42	10	117
School generated funds	339	773	1,315	563
Gains on disposals of capital assets	15	90	2	-
Amortization of capital allocations	1,397	1,306	841	764
	28,336	42,574	34,334	18,679
Expense:				
Salaries, wages and benefits	18,591	28,223	22,993	12,067
Services, contracts and supplies	5,926	9,118	7,335	3,412
School generated funds	339	750	1,315	563
Amortization	1,692	2,191	1,177	1,234
Debt servicing	1,415	1,896	1,426	642
Excess of revenue over expense before extraordinary item	373	396	88	761
Extraordinary item - Restricted Contribution	-	-	-	-
Excess of revenue over expense	$373	$396	$88	$761
Changes in Financial Position:				
Cash generated by operations	$1,859	$1,666	$1,704	$1,561
Cash generated/(used by) investing activities	(1,004)	(1,363)	(1,199)	(813)
Cash generated by financing activities	526	875	447	-
Net sources (uses) of cash equivalents during year	1,381	1,178	952	748
Cash Equivalents, at the beginning of the year, net of bank indebtedness	1,162	5,472	(602)	3,344
Cash Equivalents, at the end of the year, net of bank indebtedness	$2,543	$6,650	$350	$4,092

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Prairie Rose Reg. Div. #8	Red Deer CRD #39	Red Deer School Dist. #104	Rocky View School Div. #41
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$19,230	$17,848	$38,052	$52,034
Support block	7,964	3,918	8,055	15,057
Capital block	939	1,266	2,684	4,455
Other	-	-	-	-
	28,133	23,032	48,791	71,546
Province of Alberta	14	-	473	85
Federal government/first nations	165	42	89	871
Other	166	-	72	-
Instruction fees	168	238	662	1,225
Transportation fees	17	39	231	377
Other sales and services	42	397	1,331	606
Interest on investments	94	70	81	380
Gifts and donations	85	-	51	-
Rentals of facilities	144	20	90	135
School generated funds	996	539	-	3,577
Gains on disposals of capital assets	1	-	651	5
Amortization of capital allocations	881	1,483	2,853	4,506
	30,906	25,860	55,375	83,313
Expense:				
Salaries, wages and benefits	19,964	17,636	38,381	51,417
Services, contracts and supplies	8,171	4,816	10,814	17,376
School generated funds	996	539	-	3,577
Amortization	1,472	1,780	3,060	4,754
Debt servicing	529	1,044	2,882	4,471
Excess of revenue over expense before extraordinary item	(227)	45	238	1,718
Extraordinary item - Restricted Contribution	-	-	2,627	-
Excess of revenue over expense	($227)	$45	$2,865	$1,718
Changes in Financial Position:				
Cash generated by operations	$635	($75)	$594	$2,433
Cash generated/(used by) investing activities	(3,023)	(925)	(2,106)	(5,072)
Cash generated by financing activities	1,943	1,166	1,145	6,867
Net sources (uses) of cash equivalents during year	(445)	166	(367)	4,228
Cash Equivalents, at the beginning of the year, net of bank indebtedness	1,020	258	(612)	11,882
Cash Equivalents, at the end of the year, net of bank indebtedness	$575	$424	($979)	$16,110

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	St. Albert PSSD #6	St. Paul Educ. Reg. Div. #1	St. Thomas RCSRD #38	Sturgeon School Div. #24
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$25,955	$14,297	$8,034	$20,647
Support block	4,866	4,664	1,807	5,921
Capital block	2,127	1,510	1,031	1,303
Other	-	55	-	-
	32,948	20,526	10,872	27,871
Province of Alberta	171	18	33	231
Federal government/first nations	129	5,317	750	300
Other	-	5	23	-
Instruction fees	585	262	129	328
Transportation fees	192	35	15	4
Other sales and services	439	137	9	289
Interest on investments	55	98	58	9
Gifts and donations	6	14	15	15
Rentals of facilities	83	60	15	
School generated funds	1,245	721	601	500
Gains on disposals of capital assets	-	-	-	-
Amortization of capital allocations	1,440	596	538	1,107
	37,293	27,789	13,058	30,654
Expense:				
Salaries, wages and benefits	26,737	19,717	8,935	21,743
Services, contracts and supplies	5,468	5,525	2,259	5,531
School generated funds	1,245	721	601	500
Amortization	1,727	839	625	1,127
Debt servicing	1,896	803	938	1,089
Excess of revenue over expense before extraordinary item	220	184	(300)	664
Extraordinary item - Restricted Contribution	117	-	-	1,342
Excess of revenue over expense	$337	$184	($300)	$2,006
Changes in Financial Position:				
Cash generated by operations	$741	$882	$32	($139)
Cash generated/(used by) investing activities	(308)	(317)	(35)	(828)
Cash generated by financing activities	484	(36)	169	888
Net sources (uses) of cash equivalents during year	917	529	166	(79)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	(812)	848	714	(2,413)
Cash Equivalents, at the end of the year, net of bank indebtedness	$105	$1,377	$880	($2,492)

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Suzuki Elementary Charter School	Westwind School Div. #74	Wetaskiwin Reg. Div. #11	Wild Rose School Div. #66
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$354	$16,693	$18,976	$23,643
Support block	107	4,546	5,418	6,873
Capital block	-	1,422	1,604	1,741
Other	3	114	2	-
	464	22,775	26,000	32,257
Province of Alberta	-	76	10	85
Federal government/first nations	-	3,035	1,696	78
Other	-	163	-	3
Instruction fees	4	196	320	36
Transportation fees	-	72	7	-
Other sales and services	2	140	213	265
Interest on investments	2	164	169	215
Gifts and donations	10	-	-	57
Rentals of facilities	-	4	16	7
School generated funds	32	569	1,269	1,032
Gains on disposals of capital assets	-	-	31	12
Amortization of capital allocations	-	807	1,029	1,559
	514	28,001	30,760	35,606
Expense:				
Salaries, wages and benefits	310	19,767	22,279	25,063
Services, contracts and supplies	173	4,675	5,994	6,277
School generated funds	31	569	1,269	1,010
Amortization	-	975	1,092	2,654
Debt servicing	4	1,128	1,429	1,423
Excess of revenue over expense before extraordinary item	(4)	887	(1,303)	(821)
Extraordinary item - Restricted Contribution	26	-	1,097	-
Excess of revenue over expense	$22	$887	($206)	($821)
Changes in Financial Position:				
Cash generated by operations	$12	$423	$497	($2,017)
Cash generated/(used by) investing activities	(162)	(207)	(4,897)	(3,312)
Cash generated by financing activities	133	31	1,111	1,601
Net sources (uses) of cash equivalents during year	(17)	247	(3,289)	(3,728)
Cash Equivalents, at the beginning of the year, net of bank indebtedness	67	2,469	1,729	5,537
Cash Equivalents, at the end of the year, net of bank indebtedness	$50	$2,716	($1,560)	$1,809

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS STATEMENT OF OPERATIONS AND CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Wolf Creek School Div. #72	1999 Totals	1998 Totals	1999 Budget
Revenue:				
Alberta Learning				
Block allocation entitlement				
Instruction block	$32,812	$2,194,889	$2,023,548	$2,147,269
Support block	8,773	534,229	504,154	522,175
Capital block	902	135,731	153,896	145,154
Other	-	2,154	3,030	847
	42,487	2,867,003	2,684,628	2,815,445
Province of Alberta	64	9,388	9,227	5,251
Federal government/first nations	1,304	49,400	48,845	44,178
Other	229	5,710	5,566	3,623
Instruction fees	649	30,251	23,904	20,234
Transportation fees	90	11,706	12,580	11,440
Other sales and services	378	33,866	31,198	28,732
Interest on investments	315	8,247	7,762	4,711
Gifts and donations	20	5,745	4,667	1,427
Rentals of facilities	30	9,535	8,778	7,845
School generated funds	1,257	114,420	117,520	105,877
Gains on disposals of capital assets	9	4,091	2,211	58
Amortization of capital allocations	1,474	101,099	103,317	109,854
	48,306	3,250,461	3,060,203	3,158,675
Expense:				
Salaries, wages and benefits	35,176	2,328,872	2,152,795	2,205,722
Services, contracts and supplies	8,721	589,382	579,629	601,528
School generated funds	1,257	114,442	108,150	105,741
Amortization	2,047	137,175	133,634	128,465
Debt servicing	817	109,298	124,553	118,783
Excess of revenue over expense before extraordinary item	288	(28,708)	(38,558)	(1,564)
Extraordinary item - Restricted Contribution	-	59,887	-	-
Excess of revenue over expense	$288	$31,179	($38,558)	($1,564)
Changes in Financial Position:				
Cash generated by operations	$1,402	$22,487	($13,012)	
Cash generated/(used by) investing activities	(2,930)	(187,308)	(205,853)	
Cash generated by financing activities	2,191	124,758	195,945	
Net sources (uses) of cash equivalents during year	663	(40,063)	(22,920)	
Cash Equivalents, at the beginning of the year, net of bank indebtedness	4,136	43,016	65,936	
Cash Equivalents, at the end of the year, net of bank indebtedness	$4,799	$2,953	$43,016	

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	ABC (Action for Bright Children)	Almadina School Society	Aspen View Reg. Div. #19	Aurora School Ltd.
Assets				
Current:				
Cash and temporary investments	$52	$230	$344	$498
Accounts receivable (net after allowances)	114	106	3,450	13
Prepaid expenses	18	33	133	-
Other current assets	-	-	357	-
	184	369	4,284	511
School generated assets	-	-	260	-
Trust assets	-	-	-	-
Capital assets	-	-	12,607	-
	$184	$369	$17,151	$511
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	5	39	1,762	26
Deferred revenue	103	-	1,326	62
Deferred capital allocations	-	-	-	-
Current portion of long term debt	-	-	779	-
	108	39	3,867	88
School generated funds	-	-	260	-
Trust liabilities	-	-	-	-
Unfunded pension liability - Local Authorities Pension Plan	-	-	51	-
Long term debt	-	-	6,644	-
Unamortized capital allocations	-	-	4,119	-
Net Assets:				
Unrestricted net assets	76	26	167	84
Operating Reserves	-	211	183	-
Accumulated Operating Surplus (Deficit)	76	237	350	84
Investment in capital assets	-	-	1,065	-
Capital Reserves	-	93	795	339
Total Capital Funds	-	93	1,860	339
	76	330	2,210	423
	$184	$369	$17,151	$511

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Battle River Reg. Div. #31	Black Gold Reg. Div. #18	Boyle Street Service Society	Buffalo Trail Reg. Div. #28
Assets				
Current:				
Cash and temporary investments	$2,294	$6	$ -	$5,157
Accounts receivable (net after allowances)	7,035	8,139	40	4,877
Prepaid expenses	557	177	-	156
Other current assets	2,642	173	254	71
	12,528	8,495	294	10,261
School generated assets	666	852	28	489
Trust assets	271	63	-	59
Capital assets	40,023	50,436	-	33,157
	$53,488	$59,846	$322	$43,966
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$2,580	$ -	$ -
Accounts payable and accrued liabilities	2,083	4,073	-	3,082
Deferred revenue	2,813	1,215	32	1,573
Deferred capital allocations	2,196	559	-	-
Current portion of long term debt	1,483	2,759	-	-
	8,575	11,186	32	4,655
School generated funds	667	854	28	490
Trust liabilities	271	63	-	59
Unfunded pension liability - Local Authorities Pension Plan	58	68	-	-
Long term debt	15,583	21,627	-	18,674
Unamortized capital allocations	6,711	19,946	-	13,812
Net Assets:				
Unrestricted net assets	984	-	262	2,959
Operating Reserves	4,014	-	-	2,640
Accumulated Operating Surplus (Deficit)	4,998	-	262	5,599
Investment in capital assets	16,205	6,104	-	670
Capital Reserves	420	-	-	7
Total Capital Funds	16,625	6,104	-	677
	21,623	6,104	262	6,276
	$53,488	$59,846	$322	$43,966

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	C.A.P.E.	Calgary RCSSD #1	Calgary School Dist. #19	Canadian Rockies Reg. Div. #12
Assets				
Current:				
Cash and temporary investments	$14	$6,743	$ -	$8
Accounts receivable (net after allowances)	43	43,050	81,419	2,450
Prepaid expenses	11	874	1,450	290
Other current assets	-	641	502	88
	68	51,308	83,371	2,836
School generated assets	-	2,382	9,389	236
Trust assets	-	-	-	76
Capital assets	520	179,795	299,549	26,219
	$588	$233,485	$392,309	$29,367
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$43,046	$289
Accounts payable and accrued liabilities	43	21,808	44,410	934
Deferred revenue	23	12,793	13,269	853
Deferred capital allocations	-	6,275	(1,238)	219
Current portion of long term debt	38	7,825	10,876	911
	104	48,701	110,363	3,206
School generated funds	-	2,382	9,389	237
Trust liabilities	-	-	776	76
Unfunded pension liability - Local Authorities Pension Plan	-	-	1,427	-
Long term debt	354	53,172	109,097	12,699
Unamortized capital allocations	-	89,643	159,783	10,401
Net Assets:				
Unrestricted net assets	-	4,102	(20,166)	(55)
Operating Reserves	-	6,100	-	596
Accumulated Operating Surplus (Deficit)	-	10,202	(20,166)	541
Investment in capital assets	130	28,968	19,610	2,208
Capital Reserves	-	417	2,030	-
Total Capital Funds	130	29,385	21,640	2,208
	130	39,587	1,474	2,748
	$588	$233,485	$392,309	$29,367

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Chinook's Edge School Div. #73	Christ the Redeemer CSRD #3	Clearview School Div. #71	East Central Alberta CS Schools Reg. Div. #16
Assets				
Current:				
Cash and temporary investments	$7,852	$968	$959	$62
Accounts receivable (net after allowances)	10,570	3,383	4,473	3,228
Prepaid expenses	874	136	107	72
Other current assets	2	-	172	-
	19,298	4,487	5,711	3,362
School generated assets	815	34	222	119
Trust assets	197	16	196	-
Capital assets	46,660	23,284	25,243	7,626
	$66,970	$27,821	$31,372	$11,107
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	6,622	1,162	856	784
Deferred revenue	3,334	869	1,177	1,010
Deferred capital allocations	3,145	2,244	256	-
Current portion of long term debt	1,668	482	617	340
	14,769	4,757	2,906	2,134
School generated funds	815	35	222	120
Trust liabilities	197	16	196	-
Unfunded pension liability-Local Authorities Pension Plan	-	27	-	-
Long term debt	11,764	8,418	6,942	2,227
Unamortized capital allocations	25,033	12,840	13,143	3,958
Net Assets:				
Unrestricted net assets	1,153	150	2,187	532
Operating Reserves	4,823	95	716	533
Accumulated Operating Surplus (Deficit)	5,976	245	2,903	1,065
Investment in capital assets	8,194	1,483	4,541	1,101
Capital Reserves	222	-	519	502
Total Capital Funds	8,416	1,483	5,060	1,603
	14,392	1,728	7,963	2,668
	$66,970	$27,821	$31,372	$11,107

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	East Central Francophone Educ. Reg. #3	Edmonton Catholic Reg. Div. #40	Edmonton School Dist. #7	Elk Island CSRD #41
Assets				
Current:				
Cash and temporary investments	$661	$45	$ -	$8
Accounts receivable (net after allowances)	459	28,495	65,393	5,467
Prepaid expenses	22	1,166	516	446
Other current assets	-	451	3,389	9
	1,142	30,157	69,298	5,930
School generated assets	32	-	5,909	296
Trust assets	-	-	386	73
Capital assets	4,012	81,600	282,780	24,110
	$5,186	$111,757	$358,373	$30,409
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$10,948	$37,147	$1,052
Accounts payable and accrued liabilities	224	11,905	28,001	2,155
Deferred revenue	227	7,349	8,944	1,454
Deferred capital allocations	114	-	5,550	132
Current portion of long term debt	53	4,431	13,812	1,426
	618	34,633	93,454	6,219
School generated funds	33	-	5,909	296
Trust liabilities	-	-	385	72
Unfunded pension liability - Local Authorities Pension Plan	-	482	1,275	52
Long term debt	242	26,551	79,065	12,603
Unamortized capital allocations	3,643	39,158	123,779	6,757
Net Assets:				
Unrestricted net assets	50	-	-	10
Operating Reserves	276	-	-	691
Accumulated Operating Surplus (Deficit)	326	-	-	701
Investment in capital assets	74	9,550	54,506	3,240
Capital Reserves	250	1,383	-	469
Total Capital Funds	324	10,933	54,506	3,709
	650	10,933	54,506	4,410
	$5,186	$111,757	$358,373	$30,409

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Elk Island Public Schools Reg. Div. #14	Evergreen CSRD #2	Foothills School Div. #38	Fort McMurray RCSSD #32
Assets				
Current:				
Cash and temporary investments	$3,542	$309	$2,448	$3,950
Accounts receivable (net after allowances)	13,900	2,463	5,570	3,561
Prepaid expenses	177	149	229	59
Other current assets	183	-	-	546
	17,802	2,921	8,247	8,116
School generated assets	1,794	257	978	197
Trust assets	-	54	257	174
Capital assets	41,352	15,010	44,724	30,285
	$60,948	$18,242	$54,206	$38,772
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$23
Accounts payable and accrued liabilities	7,182	913	1,587	1,654
Deferred revenue	5,052	8	151	1,028
Deferred capital allocations	-	96	5,156	649
Current portion of long term debt	2,842	568	2,455	947
	15,076	1,585	9,349	4,301
School generated funds	1,794	257	978	197
Trust liabilities	48	54	257	174
Unfunded pension liability - Local Authorities Pension Plan	185	8	-	43
Long term debt	19,701	7,166	13,894	5,969
Unamortized capital allocations	17,511	6,238	21,100	7,231
Net Assets:				
Unrestricted net assets	86	488	(293)	2,813
Operating Reserves	5,495	547	293	586
Accumulated Operating Surplus (Deficit)	5,581	1,035	-	3,399
Investment in capital assets	973	1,102	6,694	16,138
Capital Reserves	79	797	1,934	1,320
Total Capital Funds	1,052	1,899	8,628	17,458
	6,633	2,934	8,628	20,857
	$60,948	$18,242	$54,206	$38,772

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Fort McMurray School Dist. #2833	Fort Vermilion School Div. #52	Foundations for the Future	Golden Hills Reg. Div. #15
Assets				
Current:				
Cash and temporary investments	$1,025	$ -	$137	$11
Accounts receivable (net after allowances)	4,658	4,473	563	5,804
Prepaid expenses	312	339	4	376
Other current assets	-	74	-	191
	5,995	4,886	704	6,382
School generated assets	460	98	-	574
Trust assets	152	35	-	329
Capital assets	37,035	43,309	138	25,286
	$43,642	$48,328	$842	$32,571
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$1,052	$ -	$3,873
Accounts payable and accrued liabilities	2,527	1,653	518	1,705
Deferred revenue	1,587	933	120	185
Deferred capital allocations	-	238	-	-
Current portion of long term debt	1,759	1,947	5	1,213
	5,873	5,823	643	6,976
School generated funds	460	98	-	574
Trust liabilities	152	35	-	328
Unfunded pension liability - Local Authorities Pension Plan	-	-	-	83
Long term debt	7,852	12,932	7	9,347
Unamortized capital allocations	20,290	21,335	-	12,866
Net Assets:				
Unrestricted net assets	1,521	274	65	(29)
Operating Reserves	409	734	-	338
Accumulated Operating Surplus (Deficit)	1,930	1,008	65	309
Investment in capital assets	6,992	7,081	127	1,945
Capital Reserves	93	16	-	143
Total Capital Funds	7,085	7,097	127	2,088
	9,015	8,105	192	2,397
	$43,642	$48,328	$842	$32,571

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Grande Prairie RCSSD #28	Grande Prairie School Dist. #2357	Grande Yellowhead Reg. Div. #35	Grasslands Reg. Div. #6
Assets				
Current:				
Cash and temporary investments	$1,005	$13	$743	$2,345
Accounts receivable (net after allowances)	3,015	5,536	5,727	3,373
Prepaid expenses	171	804	365	29
Other current assets	45	112	31	81
	4,236	6,465	6,866	5,828
School generated assets	128	200	457	286
Trust assets	53	-	113	381
Capital assets	20,613	35,860	28,933	16,101
	$25,030	$42,525	$36,369	$22,596
Liabilities and net assets				
Current:				
Bank indebtedness	$230	$1,357	$ -	$ -
Accounts payable and accrued liabilities	1,346	1,788	2,360	1,043
Deferred revenue	734	1,625	1,045	1,527
Deferred capital allocations	1,406	1,422	464	-
Current portion of long term debt	973	1,705	1,291	762
	4,689	7,897	5,160	3,332
School generated funds	129	201	457	286
Trust liabilities	53	-	1,714	381
Unfunded pension liability - Local Authorities Pension Plan	-	-	-	33
Long term debt	10,641	18,049	10,699	9,741
Unamortized capital allocations	8,548	14,339	12,068	3,482
Net Assets:				
Unrestricted net assets	-	-	-	754
Operating Reserves	77	296	-	2,232
Accumulated Operating Surplus (Deficit)	77	296	-	2,986
Investment in capital assets	406	1,714	4,876	2,139
Capital Reserves	488	29	1,395	216
Total Capital Funds	894	1,743	6,271	2,355
	971	2,039	6,271	5,341
	$25,030	$42,525	$36,369	$22,596

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Greater St. Albert CRD #29	High Prairie School Div. #48	Holy Family CSRD #37	Holy Spirit RCS Reg. Div. #4
Assets				
Current:				
Cash and temporary investments	$188	$509	$1,521	$245
Accounts receivable (net after allowances)	7,413	3,640	2,621	4,168
Prepaid expenses	534	356	143	111
Other current assets	-	-	1	21
	8,135	4,505	4,286	4,545
School generated assets	747	455	158	426
Trust assets	169	-	6	243
Capital assets	41,784	14,141	15,684	16,632
	$50,835	$19,101	$20,134	$21,846
Liabilities and net assets				
Current:				
Bank indebtedness	$2,376	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,541	1,251	724	1,402
Deferred revenue	2,160	1,089	830	1,363
Deferred capital allocations	4	-	-	352
Current portion of long term debt	1,743	712	818	743
	8,824	3,052	2,372	3,860
School generated funds	747	455	158	426
Trust liabilities	169	-	7	243
Unfunded pension liability - Local Authorities Pension Plan	65	22	-	52
Long term debt	20,265	4,926	8,179	6,531
Unamortized capital allocations	15,449	6,064	5,009	8,072
Net Assets:				
Unrestricted net assets	-	18	217	406
Operating Reserves	-	981	2,143	837
Accumulated Operating Surplus (Deficit)	-	999	2,360	1,243
Investment in capital assets	4,327	2,923	1,598	1,314
Capital Reserves	989	660	451	104
Total Capital Funds	5,316	3,583	2,049	1,418
	5,316	4,582	4,409	2,661
	$50,835	$19,101	$20,134	$21,846

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Horizon School Div. #67	Lakeland RCSSD #150	Lethbridge School Dist. #51	Living Waters CRD #42
Assets				
Current:				
Cash and temporary investments	$3,992	$2,491	$1,020	$1,377
Accounts receivable (net after allowances)	2,866	2,049	7,750	2,160
Prepaid expenses	4	13	204	82
Other current assets	-	59	35	-
	6,862	4,612	9,009	3,619
School generated assets	575	110	496	246
Trust assets	-	11	430	-
Capital assets	10,632	9,736	26,131	13,917
	$18,069	$14,469	$36,066	$17,782
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$1,586	$ -
Accounts payable and accrued liabilities	222	671	2,886	820
Deferred revenue	1,229	739	3,028	697
Deferred capital allocations	-	28	-	-
Current portion of long term debt	392	369	1,375	584
	1,843	1,807	8,875	2,101
School generated funds	575	109	496	246
Trust liabilities	-	11	430	-
Unfunded pension liability - Local Authorities Pension Plan	-	-	107	-
Long term debt	2,164	4,140	13,947	6,564
Unamortized capital allocations	5,547	4,404	8,522	5,270
Net Assets:				
Unrestricted net assets	2,795	1,225	227	829
Operating Reserves	1,333	1,547	1,176	950
Accumulated Operating Surplus (Deficit)	4,128	2,772	1,403	1,779
Investment in capital assets	2,529	633	2,286	1,499
Capital Reserves	1,283	593	-	323
Total Capital Funds	3,812	1,226	2,286	1,822
	7,940	3,998	3,689	3,601
	$18,069	$14,469	$36,066	$17,782

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Livingstone Range School Div. #68	Medicine Hat CSRD #20	Medicine Hat School Dist. #76	Moberly Hall School Society
Assets				
Current:				
Cash and temporary investments	$1,316	$2	$1,294	$104
Accounts receivable (net after allowances)	4,427	2,612	5,293	28
Prepaid expenses	165	116	166	-
Other current assets	208	45	820	-
	6,116	2,775	7,573	132
School generated assets	591	81	726	-
Trust assets	34	12	1,298	-
Capital assets	18,783	8,296	23,062	11
	$25,524	$11,164	$32,659	$143
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$159	$ -	$ -
Accounts payable and accrued liabilities	1,672	817	821	14
Deferred revenue	1,340	750	2,336	23
Deferred capital allocations	88	195	520	-
Current portion of long term debt	685	344	1,090	-
	3,785	2,265	4,767	37
School generated funds	591	80	726	-
Trust liabilities	34	12	1,298	-
Unfunded pension liability - Local Authorities Pension Plan	-	19	60	-
Long term debt	5,585	2,576	9,297	-
Unamortized capital allocations	8,859	5,331	9,752	-
Net Assets:				
Unrestricted net assets	1,775	576	576	95
Operating Reserves	1,154	189	2,092	-
Accumulated Operating Surplus (Deficit)	2,929	765	2,668	95
Investment in capital assets	3,654	46	2,923	11
Capital Reserves	87	70	1,168	-
Total Capital Funds	3,741	116	4,091	11
	6,670	881	6,759	106
	$25,524	$11,164	$32,659	$143

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	New Horizon Charter School	North Central Francophone Educ. #4	Northern Gateway Reg. Div. #10	Northern Lights School Div. #69
Assets				
Current:				
Cash and temporary investments	$107	$492	$601	$2,084
Accounts receivable (net after allowances)	37	1,242	5,816	5,869
Prepaid expenses	6	246	280	614
Other current assets	-	-	-	-
	150	1,980	6,697	8,567
School generated assets	-	169	593	504
Trust assets	-	-	289	28
Capital assets	52	11,279	58,898	27,740
	$202	$13,428	$66,477	$36,839
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	5	369	1,800	2,589
Deferred revenue	32	160	1,846	2,013
Deferred capital allocations	-	356	-	230
Current portion of long term debt	-	58	1,489	1,517
	37	943	5,135	6,349
School generated funds	-	169	593	504
Trust liabilities	-	-	289	28
Unfunded pension liability - Local Authorities Pension Plan	-	5	53	31
Long term debt	-	289	14,015	14,970
Unamortized capital allocations	-	7,084	36,839	7,724
Net Assets:				
Unrestricted net assets	55	864	529	-
Operating Reserves	-	26	1,852	3,703
Accumulated Operating Surplus (Deficit)	55	890	2,381	3,703
Investment in capital assets	52	3,848	6,555	3,530
Capital Reserves	58	200	617	
Total Capital Funds	110	4,048	7,172	3,530
	165	4,938	9,553	7,233
	$202	$13,428	$66,477	$36,839

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Northland School Div. #61	Northwest Francophone Educ. Reg. #1	Palliser Reg. Div. #26	Parkland School Div. #70
Assets				
Current:				
Cash and temporary investments	$7,612	$359	$3,831	$1,103
Accounts receivable (net after allowances)	7,068	440	3,833	7,806
Prepaid expenses	182	25	88	118
Other current assets	455	23	33	-
	15,317	847	7,785	9,027
School generated assets	186	20	289	930
Trust assets	-	-	161	150
Capital assets	41,364	4,671	16,194	52,146
	$56,867	$5,538	$24,429	$62,253
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$456	$ -
Accounts payable and accrued liabilities	3,333	118	641	3,257
Deferred revenue	903	228	1,463	2,945
Deferred capital allocations	28	-	-	-
Current portion of long term debt	2,448	27	531	2,251
	6,712	373	3,091	8,453
School generated funds	186	20	289	931
Trust liabilities	-	-	161	150
Unfunded pension liability - Local Authorities Pension Plan	93	-	-	72
Long term debt	21,260	239	7,565	15,815
Unamortized capital allocations	13,116	3,878	3,784	28,997
Net Assets:				
Unrestricted net assets	7,180	96	5	6
Operating Reserves	312	169	2,339	834
Accumulated Operating Surplus (Deficit)	7,492	265	2,344	840
Investment in capital assets	4,665	528	3,836	5,083
Capital Reserves	3,343	235	3,359	1,912
Total Capital Funds	8,008	763	7,195	6,995
	15,500	1,028	9,539	7,835
	$56,867	$5,538	$24,429	$62,253

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Peace River School Div. #10	Peace Wapiti Reg. Div. #33	Pembina Hills Reg. Div. #7	Prairie Land Reg. Div. #25
Assets				
Current:				
Cash and temporary investments	$2,543	$6,651	$351	$4,092
Accounts receivable (net after allowances)	3,975	5,927	5,100	2,037
Prepaid expenses	126	153	107	108
Other current assets	270	305	319	74
	6,914	13,036	5,877	6,311
School generated assets	395	627	375	194
Trust assets	123	18	97	407
Capital assets	26,081	27,773	21,175	25,523
	$33,513	$41,454	$27,524	$32,435
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,123	4,796	1,477	499
Deferred revenue	1,695	1,854	1,553	665
Deferred capital allocations	-	-	5	-
Current portion of long term debt	1,151	1,355	1,118	691
	4,969	8,005	4,153	1,855
School generated funds	395	627	376	193
Trust liabilities	123	18	97	407
Unfunded pension liability - Local Authorities Pension Plan	-	-	-	32
Long term debt	12,750	16,423	11,623	6,298
Unamortized capital allocations	7,782	3,755	5,765	14,595
Net Assets:				
Unrestricted net assets	2,729	1,303	903	4,272
Operating Reserves	97	4,506	1,173	317
Accumulated Operating Surplus (Deficit)	2,826	5,809	2,076	4,589
Investment in capital assets	4,398	6,241	2,668	3,939
Capital Reserves	270	576	766	527
Total Capital Funds	4,668	6,817	3,434	4,466
	7,494	12,626	5,510	9,055
	$33,513	$41,454	$27,524	$32,435

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Prairie Rose Reg. Div. #8	Red Deer CRD #39	Red Deer School Dist. #104	Rocky View School Div. #41
Assets				
Current:				
Cash and temporary investments	$575	$424	$11	$16,942
Accounts receivable (net after allowances)	3,803	3,845	9,051	10,178
Prepaid expenses	513	494	225	707
Other current assets	3	25	280	86
	4,894	4,788	9,567	27,913
School generated assets	322	321	1,201	1,957
Trust assets	81	195	561	290
Capital assets	26,696	31,432	42,696	93,433
	$31,993	$36,736	$54,025	$123,593
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$989	$833
Accounts payable and accrued liabilities	2,019	1,263	3,212	3,995
Deferred revenue	1,271	1,262	216	3,981
Deferred capital allocations	130	638	1,158	11,860
Current portion of long term debt	482	959	2,368	4,456
	3,902	4,122	7,943	25,125
School generated funds	322	322	1,201	1,957
Trust liabilities	81	195	561	290
Unfunded pension liability - Local Authorities Pension Plan	37	-	-	160
Long term debt	4,485	8,311	25,078	35,555
Unamortized capital allocations	15,317	20,358	12,156	50,083
Net Assets:				
Unrestricted net assets	627	-	3,166	850
Operating Reserves	448	655	84	4,529
Accumulated Operating Surplus (Deficit)	1,075	655	3,250	5,379
Investment in capital assets	6,418	1,802	3,094	3,339
Capital Reserves	356	971	743	1,705
Total Capital Funds	6,774	2,773	3,837	5,044
	7,849	3,428	7,086	10,423
	$31,993	$36,736	$54,025	$123,593

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	St. Albert PSSD #6	St. Paul Educ. Reg. Div. #1	St. Thomas RCSRD #38	Sturgeon School Div. #24
Assets				
Current:				
Cash and temporary investments	$105	$1,377	$880	$50
Accounts receivable (net after allowances)	5,655	3,448	2,171	5,566
Prepaid expenses	84	209	15	416
Other current assets	-	-	164	-
	5,844	5,034	3,230	6,032
School generated assets	414	485	151	312
Trust assets	144	-	52	137
Capital assets	29,758	15,197	15,274	22,878
	$36,160	$20,716	$18,707	$29,359
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$ -	$2,542
Accounts payable and accrued liabilities	2,413	1,847	1,069	971
Deferred revenue	2,255	1,210	815	389
Deferred capital allocations	504	-	169	-
Current portion of long term debt	1,604	750	646	1,322
	6,777	3,807	2,699	5,224
School generated funds	414	485	151	312
Trust liabilities	144	-	52	137
Unfunded pension liability - Local Authorities Pension Plan	53	-	-	-
Long term debt	16,407	6,001	7,784	7,988
Unamortized capital allocations	8,068	7,291	5,826	11,858
Net Assets:				
Unrestricted net assets	-	294	542	18
Operating Reserves	441	1,580	532	710
Accumulated Operating Surplus (Deficit)	441	1,874	1,074	728
Investment in capital assets	3,678	1,155	1,017	1,710
Capital Reserves	178	103	104	1,402
Total Capital Funds	3,856	1,258	1,121	3,112
	4,297	3,132	2,195	3,840
	$36,160	$20,716	$18,707	$29,359

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Suzuki Elementary Charter School	Westwind School Div. #74	Wetaskiwin Reg. Div. #11	Wild Rose School Div. #66
Assets				
Current:				
Cash and temporary investments	$50	$2,716	$406	$1,809
Accounts receivable (net after allowances)	35	4,447	5,546	5,917
Prepaid expenses	2	45	102	85
Other current assets	-	-	343	160
	87	7,208	6,397	7,971
School generated assets	5	391	409	654
Trust assets	-	88	79	71
Capital assets	163	17,242	25,203	42,829
	$255	$24,929	$32,088	$51,525
Liabilities and net assets				
Current:				
Bank indebtedness	$ -	$ -	$1,966	$ -
Accounts payable and accrued liabilities	22	1,740	3,726	2,122
Deferred revenue	5	1,460	242	1,798
Deferred capital allocations	-	-	336	426
Current portion of long term debt	-	803	1,014	1,879
	27	4,003	7,284	6,225
School generated funds	6	391	409	654
Trust liabilities	-	88	79	71
Unfunded pension liability - Local Authorities Pension Plan	-	67	70	74
Long term debt	128	9,255	11,753	11,435
Unamortized capital allocations	-	6,356	11,414	21,006
Net Assets:				
Unrestricted net assets	94	2,372	-	1,314
Operating Reserves	-	1,254	-	1,444
Accumulated Operating Surplus (Deficit)	94	3,626	-	2,758
Investment in capital assets	-	735	1,004	8,496
Capital Reserves	-	408	75	806
Total Capital Funds	-	1,143	1,079	9,302
	94	4,769	1,079	12,060
	$255	$24,929	$32,088	$51,525

SUMMARY OF SCHOOL JURISDICTIONS AND CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1999

(In thousands)

	Wolf Creek School Div. #72	1999 Totals	1998 Totals
Assets			
Current:			
Cash and temporary investments	$4,800	$115,460	$135,179
Accounts receivable (net after allowances)	6,457	491,143	338,087
Prepaid expenses	245	17,140	16,391
Other current assets	407	14,150	13,103
	11,909	637,893	502,760
School generated assets	694	43,367	39,016
Trust assets	276	8,335	8,073
Capital assets	31,874	2,382,647	2,328,972
	$44,753	$3,072,242	$2,878,821
Liabilities and net assets			
Current:			
Bank indebtedness	$ -	$112,504	$92,164
Accounts payable and accrued liabilities	3,153	216,650	202,560
Deferred revenue	2,335	120,601	24,520
Deferred capital allocations	88	45,998	69,737
Current portion of long term debt	969	102,710	105,163
	6,545	598,463	494,144
School generated funds	694	43,378	39,016
Trust liabilities	276	10,758	9,993
Unfunded pension liability - Local Authorities Pension Plan	-	4,864	3,123
Long term debt	6,757	868,017	969,096
Unamortized capital allocations	20,281	1,083,344	932,698
Net Assets:			
Unrestricted net assets	1,793	35,951	19,979
Operating Reserves	-	71,292	71,113
Accumulated Operating Surplus (Deficit)	1,793	107,243	91,092
Investment in capital assets	3,867	313,237	300,476
Capital Reserves	4,540	42,938	39,183
Total Capital Funds	8,407	356,175	339,659
	10,200	463,418	430,751
	$44,753	$3,072,242	$2,878,821

Summary of Significant Accounting Policies

Post-secondary institutions and school jurisdictions prepare their financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues received for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received.
- Capital grants are recorded as deferred contributions until the amounts are invested in capital assets.
- Once capital grants are invested in capital assets, the amounts are transferred to unamortized deferred capital contributions. Unamortized deferred capital contributions are recognized as earned revenue in the periods in which the related amortization expense of the funded capital asset is recorded.
- Externally restricted non-capital contributions are deferred and recognized as revenue in the period in which the related expenses are incurred.
- Endowment contributions are recognized as direct increases in net assets in the period in which they are received.
- Contributions for capital assets that will not be amortized, such as land and art collections, are recorded as direct increases in net assets in the period the assets are acquired.
- Capital assets are recorded at cost when acquired. Capital assets are amortized based on amortization policies set by post-secondary institutions and school jurisdictions.
- Donated assets are recorded at fair value where fair value is reasonably determined.
- Inventories of merchandise for resale are valued at the lower of cost and net realizable value. Inventories of supplies for consumption are valued at the lower of cost and replacement value.
- Investments are recorded at cost or amortized cost where applicable. Gains or losses are recognized in the year of disposal or when there is other than temporary impairment in the value of the investment.

Disclosure of Salaries and Benefits for Superintendent Positions for the 1998-1999 Fiscal Year

School Authority	Remuneration	Benefits & Allowances	Other	Total
Aspen View Regional Division No. 19	$80,667	$7,488	$0	$88,155
Battle River Regional Division No. 31	$97,900	$5,269	$0	$103,169
Black Gold Regional Division No. 18	$93,600	$4,426	$0	$98,026
Buffalo Trail Regional Division No. 28	$92,847	$5,086	$0	$97,933
Calgary R.C. Separate School District No. 1	$115,716	$22,550	$0	$138,266
Calgary School District No. 19	$130,000	$15,213	$0	$145,213
Canadian Rockies Regional Division No. 12	$110,242	$14,564	$0	$124,806
Chinook's Edge School Division No. 73	$95,649	$8,464	$1,094	$105,207
Christ the Redeemer CS Regional Division No. 3	$105,006	$14,597	$0	$119,603
Clearview School Division No. 71	$87,305	$5,440	$0	$92,745
East Central Alberta CS Schools Regional Division No. 16	$96,033	$11,254	$67,223	$174,510*
East Central Francophone Education Region No. 3	$80,000	$7,733	$0	$87,733
Edmonton Catholic Regional Division No. 40	$113,541	$5,918	$0	$119,459
Edmonton School District No. 7	$132,840	$6,679	$0	$139,519
Elk Island Catholic Separate Regional Division No. 41	$101,674	$4,682	$50,837	$157,193*
Elk Island Public Schools Regional Division No. 14	$108,812	$12,875	$0	$121,687
Evergreen CS Regional Division No. 2	$90,404	$8,253	$0	$98,657
Foothills School Division No. 38	$95,000	$6,686	$0	$101,686
Fort McMurray R.C. Separate School District No. 32	$100,400	$7,078	$2,100	$109,578
Fort McMurray School District No. 2833	$99,100	$19,924	$0	$119,024
Fort Vermilion School Division No. 52	$95,000	$12,204	$0	$107,204
Golden Hills Regional Division No. 15	$100,865	$13,638	$0	$114,503
Grande Prairie R.C.S.S.D. No. 28	$92,000	$9,527	$0	$101,527
Grande Prairie School District No. 2357	$97,316	$7,973	$0	$105,289
Grande Yellowhead Regional Division No. 35	$107,529	$20,112	$0	$127,641
Grasslands Regional Division No. 6	$93,383	$8,791	$0	$102,174
Greater St. Albert Catholic Regional Division No. 29	$95,769	$11,444	$0	$107,213
High Prairie School Division No. 48	$95,660	$7,585	$0	$103,245
Holy Family CS Regional Division No. 37	$85,247	$8,825	$0	$94,072
Holy Spirit RCS Regional Division No. 4	$96,009	$10,260	$0	$106,269
Horizon School Division No. 67	$94,554	$9,570	$0	$104,124
Lakeland R.C.S.S.D. No. 150	$84,000	$6,334	$0	$90,334
Lethbridge School District No. 51	$105,166	$9,988	$0	$115,154
Living Waters Catholic Regional Division No. 42	$93,681	$6,951	$0	$100,631
Livingstone Range School Division No. 68	$104,860	$7,814	$0	$112,674
Medicine Hat CS Regional Division No. 20	$90,000	$7,534	$0	$97,534
Medicine Hat School District No. 76	$101,507	$9,771	$0	$111,278

* Included in superintendent's total is a retiring allowance paid during the year.

School Authority	Remuneration	Benefits & Allowances	Other	Total
North Central Francophone Education Region No. 4	$95,432	$7,022	$0	$102,454
Northern Gateway Regional Division No. 10	$90,748	$8,016	$0	$98,763
Northern Lights School Division No. 69	$105,671	$7,355	$0	$113,026
Northland School Division No. 61	$99,559	$18,371	$0	$117,930
Northwest Francophone Education Region No. 1	$84,978	$6,896	$0	$91,874
Palliser Regional Division No. 26	$91,000	$6,792	$0	$97,792
Parkland School Division No. 70	$92,633	$7,130	$0	$99,763
Peace River School Division No. 10	$95,622	$7,024	$0	$102,646
Peace Wapiti Regional Division No. 33	$95,279	$7,363	$0	$102,642
Pembina Hills Regional Division No. 7	$97,183	$6,814	$0	$103,997
Prairie Land Regional Division No. 25	$98,944	$7,459	$0	$106,402
Prairie Rose Regional Division No. 8	$93,524	$5,747	$0	$99,271
Red Deer Catholic Regional Division No. 39	$95,000	$6,796	$0	$101,796
Red Deer School District No. 104	$98,631	$7,065	$0	$105,696
Rocky View School Division No. 41	$107,487	$6,070	$0	$113,557
St. Albert P.S.S.D. No. 6	$94,556	$6,964	$0	$101,520
St. Paul Education Regional Division No. 1	$89,748	$6,741	$0	$96,489
St. Thomas Aquinas RCS Regional Division No. 38	$89,760	$5,225	$0	$94,985
Sturgeon School Division No. 24	$86,166	$10,106	$0	$96,272
Westwind School Division No. 74	$92,884	$6,642	$0	$99,526
Wetaskiwin Regional Division No. 11	$91,373	$6,664	$0	$98,037
Wolf Creek School Division No. 72	$94,500	$12,511	$0	$107,011
Wild Rose School Division No. 66	$100,679	$7,168	$0	$107,847
Wolf Creek School Division No. 72	$94,500	$12,511	$0	$107,011

Footnotes:

1. This information is taken from the Audited Financial Statements submitted to Alberta Learning by the School Authority.

2. *Remuneration* includes regular base salaries, administrative allowances, overtime, lump sum payments, honoraria, deferred salary leave accruals and any other direct cash remuneration.

3. *Benefits* include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country medical benefits, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans.

4. *Allowances* include all monies paid to an employee as miscellaneous negotiated allowances. This category will include care or travel allowance, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.

5. *Other* includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave and other settlement costs due to loss of employment).

ALBERTA TEACHERS' RETIREMENT FUND BOARD

FINANCIAL STATEMENTS

AUGUST 31, 1999

Auditor's Report

Statement of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency

Statement of Changes in Net Assets Available for Benefits

Statement of Changes in Accrued Pension Benefits

Notes to the Financial Statements

AUDITOR
GENERAL
Alberta

AUDITOR'S REPORT

To the Alberta Teachers' Retirement Fund Board

I have audited the statement of net assets available for benefits and accrued pension benefits and deficiency of the Alberta Teachers' Retirement Fund Board as at August 31, 1999 and the statements of changes in net assets available for benefits and changes in accrued pension benefits for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at August 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
December 17, 1999

Statement of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency
For the Year Ended August 31, 1999

	(In thousands)	
	1999	1998
Net Assets Available For Benefits		
Assets		
Cash	$ 5,204	$ 7,906
Investments (Note 4)	1,813,963	1,522,782
Receivables (Note 5)	27,404	34,557
Capital assets (Note 6)	1,748	1,963
	1,848,319	1,567,208
Liabilities		
Accounts payable (Note 7)	6,188	13,216
Net assets available for benefits	1,842,131	1,553,992
Provision for fluctuation in market value of assets	(155,631)	(45,992)
Actuarial Value of Net Assets Available for Benefits	1,686,500	1,508,000
Actuarial Value of Accrued Pension Benefits	6,007,000	5,551,000
Deficiency (Note 11)	$ 4,320,500	$ 4,043,000

The accompanying notes are part of these financial statements.

Statement of Changes in Net Assets Available for Benefits
For the Year Ended August 31, 1999

	(in thousands)	
	1999	1998
Increase in Net Assets		
Investment income (Note 8)	$ 64,809	$ 66,219
Change in fair value of investments (Note 8)	171,873	(77,510)
Contributions		
Current: (Note 9)		
Teachers	152,063	143,842
Province of Alberta	173,063	164,052
Employers	126	314
Past service purchases	1,260	1,789
Transfers from other plans	458	1,908
	326,970	311,905
Total increase in net assets	563,652	300,614
Decrease in Net Assets		
Pension benefits	259,165	237,808
Termination benefits	8,819	6,855
Transfers to other plans	1,303	2,372
Administrative expenses (Note 10)	6,226	5,879
Total decrease in net assets	275,513	252,914
Change in Net Assets for the Year	288,139	47,700
Net Assets Available for Benefits at Beginning of Year	1,553,992	1,506,292
Net Assets Available for Benefits at End of Year	$ 1,842,131	$ 1,553,992

Statement of Changes in Accrued Pension Benefits
For the Year Ended August 31, 1999

	(in thousands) 1999	 1998
Accrued Pension Benefits at Beginning of Period	$ 5,551,000	$ 5,215,000
Increase in Accrued Pension Benefits		
Interest on accrued benefits	440,000	439,000
Benefits accrued	207,000	178,000
Purchases/transfers	-	1,000
Miscellaneous net actuarial losses	77,000	36,000
	724,000	654,000
Decrease in Accrued Pension Benefits		
Benefits paid	(268,000)	(245,000)
Changes in actuarial assumptions - economic	-	(87,000)
Changes in actuarial assumptions - demographics	-	14,000
	(268,000)	(318,000)
Accrued Pension Benefits at End of Period	$ 6,007,000	$ 5,551,000

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended August 31, 1999

Note 1

Authority and Nature of Operations

The Alberta Teachers' Retirement Fund Board is the trustee and administrator of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans"). The Alberta Teachers' Retirement Fund Board operates under the authority of the Teachers' Pension Plans Act, Chapter T-1.5.

Note 2

Description of the Alberta Teachers' Retirement Fund Board Pension Plans

The following description of the Plans is a summary only.

a) General

The Plans are contributory defined-benefit pension plans for the teachers of Alberta.

b) Guarantee

The payment of all benefits for service prior to September 1, 1992 under the Teachers' Pension Plan is guaranteed by the Province of Alberta (the "Province").

c) Funding

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related actuarial losses are funded by equal contributions from the Province and the teachers. The additional 10 percent cost-of-living adjustment for service earned after 1992, as described in Note 2(i), is funded entirely by the teachers. The unfunded liability for service credited prior to September 1, 1992 is being financed by additional contributions in the ratio of 67.35 percent by the Province and 32.65 percent by the teachers over the period ending August 31, 2060. The determination of the value of the benefits and the required contributions is made on the basis of periodic actuarial valuations (Note 11).
Certain public colleges and other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions in lieu of the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

d) Retirement Pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

e) Disability Benefits

Teachers who are disabled after August 31, 1992 may be credited with pensionable service while disabled. Teachers do not contribute to the pension plans while disabled.

f) Termination Benefits

Subject to lock-in provisions, refunds and commuted value transfers are available when a teacher ceases employment.

g) Death Benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

h) Other Provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

i) Cost-of-Living Adjustments

Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

j) Income Taxes

The Plans are Registered Pension Plans as defined in the Income Tax Act and are not subject to income taxes. The income tax registration number is 0359125.

Note 3

Summary of Significant Accounting Policies and Reporting Practices

a) Basis of Presentation

The financial statements are prepared on a going-concern basis in accordance with generally accepted accounting principles and present the aggregate financial position of the Plans. The statements account for the net assets available to meet future benefit payments, and are prepared to assist participants and others in reviewing the activities of the Plans for the fiscal year. They do not reflect the benefit security of individual participants.

b) Investments

Investments are recorded as of the trade date and are stated at market value, which approximates fair value. The methods used to determine year-end fair value are explained in the following paragraphs.

- Short-term deposits are recorded at cost which approximates fair value.
- The fair value of publicly traded securities is based on market prices quoted by an independent supplier of securities related data.
- The fair value of mortgages is based on the present value of future cash flows. These cash flows are discounted using the year-end mortgage rates offered by Canadian banks.
- Fair value of real estate, oil and gas properties, and private placements, not publicly traded, is based on estimates as determined by management in conjunction with industry specialists.

Premiums and discounts arising on acquisitions are amortized using the effective interest rate method and included in investment income. Changes in fair value subsequent to acquisition are included in change in fair value of investments (Note 8).

c) Actuarial Value of Net Assets Available for Benefits

Net assets available for benefits are adjusted by a provision for market value fluctuations to moderate the effects of market volatility on investment value. The provision is based on the difference between historical rates of return on fund assets in the five-year period (1998: three-year period) ending on the valuation date, and the rates of return predicted by the economic assumptions for the period. A constraint on this calculation limits the actuarial value of net assets available for benefits to be no less than 90% and no greater than 110% of the fair value of the investments.

d) Foreign Exchange

Foreign currency transactions are translated into Canadian dollars at rates of exchange prevailing at the dates of the transactions. At year end, the fair value of investments and any other assets and liabilities denominated in a foreign currency are translated at the year-end exchange rate. Gains or losses resulting from exchange differences are included in the determination of the change in fair value of investments.

e) Derivative Financial Instruments

Gains or losses on forward foreign exchange contracts are recognized with changes in market value, and are included in the determination of current period change in market value.

f) Capital Assets

Capital assets are recorded at cost. Amortization is calculated using the straight-line method at the following annual rates so as to expense the cost of the assets over their estimated useful lives. Software under development is not amortized until implemented.

Furniture and equipment	10-25%
Computer hardware and software	20-33.3%

g) Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from these estimates.

Note 4

Investments

(In thousands)

	1999		1998	
	Fair Value	Cost	Fair Value	Cost
Fixed Income				
Short terms	$ 43,144	$ 43,033	$ 42,045	$ 42,045
Bonds and debentures	764,937	759,241	682,425	668,672
Non-Canadian bonds	68,201	72,431	82,816	80,523
Mortgages	1,911	1,687	3,499	3,223
	878,193	876,392	810,785	794,463
Equities				
Canadian equities	649,715	540,593	472,742	472,348
International equities	184,753	158,523	146,917	143,973
US equities	98,613	38,106	89,395	46,082
Real estate and other assets	2,689	3,842	2,943	1,959
	935,770	741,064	711,997	664,362
	$ 1,813,963	$ 1,617,456	$ 1,522,782	$ 1,458,825

a) Interest Rate Risk

Interest rate risk relates to the impact of interest rate changes on the Plans' cash flows and financial position. This risk arises from differences in the timing and amount of cash flows related to the Plans' assets and liabilities.

As at August 31, 1999, a 1% increase in nominal interest rates would result in a decline in the fair value of fixed income investments of 4.8% (1998: 5.3%).

Based on fair values at August 31, 1999, Bonds and debentures and Non-Canadian bonds have the following average effective yields and term structures:

	1999				1998
	Under 5 Years	5 to 10 Years	Over 10 Years	Total	Total
Bonds and debentures					
% of portfolio	52	28	20	100	100
Average effective yield (%)	5.81	5.97	6.1	5.99	5.94
Non-Canadian bonds					
% of portfolio	37	45	18	100	100
Average effective yield (%)	4.78	5.26	5.71	5.16	5.25

Short-term fixed income investments mature in less than 180 days and have yields of 4.7% to 5.0% (1998: 4.6% to 5.9%).

b) Investments with the Province of Alberta

Investments include bonds issued by the Province of Alberta of $10,620,000 (1998: $10,906,000).

c) Credit Risk

Credit risk arises from the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract.

The Plans limit their credit risk by dealing with counter parties that are considered to be of high quality, setting and monitoring compliance with portfolio guidelines, diversification and obtaining collateral where appropriate.

The Plans record all investments at fair value. Consequently, investment values reflected in Note 4 of these financial statements represent the maximum credit risk exposure of the Plans as at August 31, 1999.

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d) Currency Risk

Currency risk arises from the Plans' holdings of equities and bonds that are denominated in foreign currencies. To manage this risk, a portion of the currency exposure is hedged by foreign currency forwards.

Foreign currency forwards are contractual obligations either to buy or sell a specified amount of foreign currencies at predetermined future dates and exchange rates. A portion of the foreign currency exposure arising from the holdings within the non-Canadian bond and international equity portfolios is hedged by foreign currency forwards.

The Plans' foreign currency exposure is as follows:

	(In thousands)			
	1999			1998
	Foreign Currency Exposure	Foreign Currency Hedge	Net Foreign Currency Exposure	Net Foreign Currency Exposure
United States	$ 145,274	$ 31,878	$ 113,396	$ 99,348
Euro	110,342	31,272	79,070	58,803
Australia	13,506	1,989	11,517	2,159
United Kingdom	47,613	31,088	16,525	16,012
Switzerland	10,127	-	10,127	7,082
Other	52,721	7,327	45,394	35,390
	$ 379,583	$ 103,554	$ 276,029	$ 218,794

Note 5

Receivables

	(In thousands)	
	1999	1998
Accrued income	$ 18,914	$ 16,338
Amounts due from pending trades	342	10,680
Contributions - teachers	7,686	6,914
Contributions - Province of Alberta	-	173
Other	462	452
	$ 27,404	$ 34,557

Note 6

Capital Assets

	(In thousands)			
	1999			1998
	Cost	Accumulated Amortization	Net	Net
Furniture and equipment	$ 391	$ 232	$ 159	$ 186
Computer hardware and software	4,178	2,589	1,589	667
Software under development	-	-	-	1,110
	$ 4,569	$ 2,821	$ 1,748	$ 1,963

Note 7

Accounts Payable

	(In thousands)	
	1999	1998
Amounts payable from pending trades	$ 1,416	$ 9,088
Tax withholdings	3,849	3,520
Other investment transactions	367	295
Miscellaneous	556	313
	$ 6,188	$ 13,216

Note 8

Investment Income

	(In thousands) 1999	1998
Interest income		
Cash and short terms	$ 1,785	$ 1,983
Bonds and debentures	43,437	40,928
Non-Canadian bonds	4,173	4,715
Mortgages	176	228
Dividend income		
Canadian equities	11,374	10,196
International equities	3,736	2,959
Real estate and other assets	128	5,210
	$ 64,809	$ 66,219

Investment income includes interest of $950,000 (1998: $950,000) earned on bonds issued by the Province of Alberta.

The change in fair value of investments includes a realized net gain on disposal of investments of $39,324,000 (1998: $68,744,000) and an unrealized net gain of $132,549,000 (1998: unrealized net loss of $146,254,000).

Note 9

Current Contributions

	(In thousands) 1999	(In thousands) 1998
Teachers		
Current service	$ 109,531	$ 103,628
Unfunded liability	31,551	29,818
Additional COLA	10,981	10,396
	$ 152,063	$ 143,842
Province of Alberta		
Current service	$ 107,994	$ 102,551
Unfunded liability	65,069	61,501
	$ 173,063	$ 164,052
Employers (Note 2c)		
Current service	$ 82	$ 279
Unfunded liability	44	35
	$ 126	$ 314

Note 10

Administrative Expenses

	(In thousands) 1999 Budget	1999 Actual	1998 Actual
Salaries and benefits (Note 13)	$ 2,393	$ 2,225	$ 2,187
Investment management	2,269	1,852	1,657
Premises and equipment	929	852	742
Consultant fees	519	414	385
Custodial and banking charges	447	404	464
Communications	432	338	333
Board and Investment Committee	50	70	34
Audit fees	70	50	60
Miscellaneous	29	21	17
	$ 7,138	$ 6,226	$ 5,879

Note 11

Obligations for Benefits

Actuarial valuations of the Plans were done as at August 31, 1998 by Buck Consultants Limited, a firm of consulting actuaries, and were then projected to August 31, 1999. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations and projections are based on the Board's best estimate of future events.

The major long-term economic assumptions used in the current year actuarial projection and prior year actuarial valuation are:

	1999 Projection	1998 Valuation
Rate of return on invested assets	8.00%	8.00%
Rate of inflation	3.50%	3.50%
Real wage increases	1.00%	1.00%
Population growth	0.75%	0.75%

Future experience will differ from those assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future actuarial valuations.

As at August 31, 1999, a 0.25% decrease in population growth rate under the Teachers' Pension Plan, holding all other assumptions constant, would increase the amount of contributions required to finance the unfunded liability by 0.53% of total teacher salaries. No change would occur to the value of accrued pension benefits.

As at August 31, 1999, a 0.50% decrease in the rate of return on invested assets under the Teachers' Pension Plan, holding all other assumptions constant, would increase the amount of contributions required to finance current service costs by 1.30% of total teacher salaries. The change would not have a material impact on the amount of contributions required to finance the unfunded liability. The accrued pension benefits would increase approximately $415 million.

The projection of the Teachers' Pension Plan to August 31, 1999 determined an unfunded liability of $4.329 million, attributable to service credited prior to September 1992 and a $7 million surplus attributable to service after August 1992.

The projection of the Private School Teachers' Pension Plan to August 31, 1999 determined a surplus of $1.5 million.

	(in thousands)				
	1999				1998
	Teachers' Pension Plan		Private School Teachers' Pension Plan	Total	Total
	Pre-Sept 1992	Post-August 1992			
Net assets at beginning of year	$ 334,461	$ 1,200,935	$ 18,596	$ 1,553,991	$ 1,506,292
Net contributions	92,571	224,293	(17)	316,847	302,678
Benefits	(240,962)	(17,564)	(639)	(259,165)	(237,808)
Investment earnings	45,755	188,113	2,815	236,684	(11,291)
Administrative expenses	(486)	(5,669)	(71)	(6,226)	(5,879)
Net assets available for benefits	231,339	1,590,108	20,684	1,842,131	1,553,992
Provision for fluctuation in asset value	(23,339)	(130,108)	(2,184)	(155,631)	(45,992)
Actuarial value of accrued benefits	(4,537,000)	(1,453,000)	(17,000)	(6,007,000)	(5,551,000)
(Deficiency)/surplus	$ (4,329,000)	$ 7,000	$ 1,500	$ (4,320,500)	$ (4,043,000)

Note 12

Investment Performance

The following is a summary of the investment performance results attained by the Alberta Teachers' Retirement Fund Board:

	One-Year Return	Five-Year Average Annual Compound Rate
Alberta Teachers' Retirement Fund Board	15.2%	11.1%
Benchmark (1)	15.7%	11.8%

(1) The benchmark return is a weighted average of certain market index returns, approved by the Board, based on the fund's policy asset mix.

The Board adopts a long-term real rate of return assumption for actuarial valuations. This long-term rate of return target was set at 3.5 percent over inflation for the year ended August 31, 1993, 4 percent over inflation for the four years ended August 31, 1997 and 4.5 percent over inflation since September 1, 1997. Over the seven-year period since September 1, 1992, the Fund's average annual compound rate of return was 10.5 percent, compared to the long-term target of 5.9 percent.

Note 13

Salaries and Benefits

	1999			1998
	Salary (1)	Benefits & Allowances (3)	Total	Total
Board Chair	$ -	$ -	$ -	$ -
Board Members	5,000 (2)	-	5,000	4,000
Executive Director	126,000	21,000	147,000	141,000
Director of Investments	125,000	20,000	145,000	145,000
Portfolio Manager, Equities	93,000	13,000	106,000	102,000
Coordinator, Information Services	93,000	12,000	105,000	85,000
Portfolio Manager, Fixed Income	92,000	12,000	104,000	92,000

(1) Salary includes regular base pay, overtime, bonuses, lump sum payments, retiring allowances, honoraria for Board members and any other direct cash remuneration.

(2) Honoraria for Board members is paid to Board members who are not employed by the Province of Alberta or by an employer participating in the Plans.

(3) Benefits and Allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees, including CPP, EI, pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuitions, and car allowances.

Note 14

Uncertainty Due to Year 2000

The year 2000 issue is the result of some computer programs being written using two digits rather than four to define the applicable year. Programs that have date sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000, which could result in miscalculations or systems failures. In addition, similar problems may arise in some systems if certain dates in 1999 are not recognized as a valid date or are recognized to represent something other than a date. The effects of the year 2000 issue may be experienced before, on, or after January 1, 2000. If not addressed, the effect on operations and financial reporting may range from minor errors to significant systems failures that could affect the ability to conduct some operations.

The Alberta Teachers' Retirement Fund Board has completed the work it considers necessary to resolve the potential effect of the year 2000 on the processing of date sensitive information by its computerized information systems. Despite efforts to address this issue, it is not possible to be certain that all aspects of the year 2000 problem, including those related to the efforts of suppliers and other third parties, have been resolved.

Note 15

Comparative Figures

Comparative figures have been reclassified, where necessary, to conform to the 1999 presentation.

Note 16

Budget Information

The accrued pension benefits are based on management's best estimates of future events after consultation with the Plans' actuary. Differences between actual results and management's expectations are disclosed as net experience gains in the statement of changes in accrued pension benefits. Accordingly, a budget is not included in these financial statements, with the exception of administrative expenses (Note 10).

Appendix 1

Summary of Accomplishments – Alberta Learning Business Plan

1999/2000 – 2001/2002 – Restated April 1, 1999 – March 31, 2000

With the government reorganization that took place in May of 1999, components of Alberta Education and Alberta Advanced Education and Career Development combined to form the new department of Alberta Learning. The following five goals reflect Alberta Learning's new focus on providing quality learning opportunities for all Albertans in all stages of life. This new focus must be supported by a system that is flexible and responsive to the diverse needs of learners, as well as the overall social and economic needs of the province. The specific outcomes outlined for each goal are designed to ensure that these priorities are met.

Goal One: High Quality Learning Opportunities

Desired Outcome: (Responsiveness and Flexibility) the learning system meets the needs of all learners, society and the economy.
For 1999 – 2000, Alberta Learning used a range of strategies to address the wide variety of learning needs, as well as the province's social and economic needs. These strategies included:

Ensuring safe and caring schools

- Alberta Learning held Canada's first Safe and Caring Schools and Communities Conference in November 1999 in Edmonton to raise awareness on safety issues.
- *Supporting Safe, Secure, and Caring Schools in Alberta*, a manual that provides information on legislation, policy development, and strategies for violence prevention and intervention, was released to schools in November 1999.
- The School Act was amended in June 1999 to include Section 28(7)…

  A board shall ensure that each student enrolled in a school operated by the board is provided with a safe and caring environment that fosters and maintains respectful and responsible behaviours.

Implementing revised curriculum

- Alberta Learning completed a new physical education program for kindergarten to grade 12 that incorporates the recommendations of the Active Living Task Force. The Task Force developed a provincial strategy for Active Living to enhance the quality of life for Albertans. The new curriculum takes the focus away from competition and focuses instead on developing active life skills. The program will be implemented in all schools in September 2000.
- The department completed a common western aboriginal language and culture curriculum framework for kindergarten to grade 12 and draft programs of study for Aboriginal Studies 10-20-30 and Nakoda (kindergarten – grade 12).
- The department completed programs of study and achievement tests for K-9 language arts to be implemented in September 2000 and a draft program of studies for senior high English language arts.

Early Literacy and English as a Second Language

- The department monitored and reported, with partners, on best practices for Early Literacy and English as a Second Language programs.

Recognizing prior learning accomplishments

- Adult Skills Alberta (ASA) incorporated a requirement for Prior Learning Recognition processes into its "Commitment to Quality Standards" for institutions and other providers wishing to achieve ASA designation. Adult Skills Alberta is a framework of programs and services that provides opportunities for adult learners to develop and improve their skills for working, living in their communities and further learning.

- Over 7,000 new apprentices in 1999 received advanced standing toward certification in the apprenticeship training program under the Apprenticeship and Industry Training Board's prior learning accreditation policy.

Supporting alternate routes to journeyman certification

- In 1999, over 450 individuals successfully obtained certification through the Qualification Program and Alberta Journeyman Equivalence Programs. Both programs are alternate routes that recognize related technical training or work experience.

Pursuing a renewed partnership on settlement services for immigrants

- With Citizenship and Immigration Canada, Alberta Learning further developed principles, responsibilities and mechanisms for joint governance, decision-making and communication aimed at ensuring the quality of services for immigrants in Alberta. A memorandum of understanding was begun that formally describes collaborative partnership between the two orders of government.

Rewarding and encouraging progress made by institutions

- In 1999/2000, $17 million from the Performance Envelope was distributed to 26 post-secondary institutions to reward progress toward system goals. Twenty institutions received learning and research progress awards, the same number as in 1998/99, and nineteen of these institutions received an additional one-time bonus progress award.

Desired Outcome: (Responsiveness and Flexibility) The learning system is flexible and provides a variety of programs and modes of delivery.
Strategies for increasing the system's flexibility included:

Reviewing and revising Native Education Policy

- An advisory committee that includes all key stakeholders in Native Education (kindergarten – grade 12, post-secondary and apprenticeship) consulted across the province on the Native Education Policy. A report with recommendations is expected for presentation to the minister in the fall of 2000.

Expanding Courseware and Delivery Alternatives
ECS - 12

- In collaboration with other ministries and the private sector, developed new print resources and on-line courses to support new and updated curriculum areas, such as Pure and Applied Mathematics, Career and Technology Studies, and elementary language arts.
- Created an electronic library of multimedia learning items for teachers to incorporate into classroom and on-line learning.
- With ACCESS/LTA, the Alberta Online Consortium, school jurisdictions and other partners, explored new technologies, developed technical standards and models, and ensured quality educational programs for a variety of delivery modes including traditional classrooms, virtual-online schools and distance learning-correspondence learning environments.
- Worked with provincial governments under the Western Canada Protocol to select resources, develop distance learning materials and initiate French language projects.

Supporting system-wide change toward the integration of technology

- Alberta Learning distributed $10 million in 1999/2000 from the Learning Enhancement Envelope among the 26 post-secondary institutions. Grants were given to projects that would facilitate changes in program delivery and student support systems using information and communication technologies. Projects that promote flexibility and responsiveness across the adult learning system and collaboration among institutions were given high priority.
- Worked with other ministries to further the development and implementation of a provincial telecommunications network infrastructure to ensure access to affordable, high-speed network services by schools and other learning institutions across the province.

Consulting with stakeholders on lifelong learning

- The Minister's Forum on Learning was held on November 19 and 20, 1999. Feedback from the Forum was used to provide information for the ministry's future business plans, policy development and the consultations conducted by the MLA Committee on Lifelong Learning.
- The MLA Committee on Lifelong Learning was created to make recommendations on how to help adults access learning to improve their employment potential and realize their career goals. Recommendations to the minister are expected by the fall of 2000.

Encouraging the development of a broader Campus Alberta network

- The Campus Alberta concept was expanded to include links between Early Childhood Services –grade 12 education and lifelong learning. Alberta Learning is working collaboratively with partners to plan a Symposium on Campus Alberta in the fall of 2000.
- Together with other provinces, signed an Agreement-in-Principle regarding Teacher Labour Mobility and worked to develop an Alberta Portability Credential to recognize years of teaching experience in Canada.

Enhancing teaching quality

- Implemented teacher growth, supervision and evaluation policies in all school boards.

Desired Outcome: (Accessibility) All Albertans can participate in learning.

Access Fund

For 1999 – 2000, the Access Fund was the department's most significant strategy for ensuring greater access to learning opportunities. The Access Fund is Alberta Learning's funding program for expansion of the post-secondary system in priority areas.

- The Access Fund created more than 1,200 new post-secondary student spaces to support expanded enrollment in information and communications technology. An additional 1787 temporary and 346 permanent spaces for a total of 2,133 new spaces were provided for apprenticeship training.

Desired Outcome: (Accessibility) Albertans with special needs can participate in learning.

Funding

A major strategy for enhancing special needs funding involved working with partners to remove policy barriers to effective coordination, funding and delivery of services to children.

- On February 29, 2000, the government announced that Alberta Learning would provide pro-rated funding for students with severe special needs who move to another school authority after the start of the school year. This amounted to a $2 million spending boost to school boards in Alberta.

Partnerships

Alberta Learning supported special needs access through a number of partnerships on joint action initiatives. These partnerships included working with Alberta Health and Wellness, Children's Services, Child and Family Services Secretariat, Justice, Community Development, AADAC and Aboriginal groups, as well as regional and community partners in the following areas:

Student Health

- Alberta Learning approved 25 Student Health Partnerships Joint Service Plans. Alberta Learning (on behalf of the government partners) released the 1999/2000 funding allocations to the Partnerships.

Children's Mental Health

- Alberta Learning, the Alberta Mental Health Board and the Alberta Teachers' Association produced a trainer's manual for service providers (e.g. teachers, mental health and social workers) on how to identify and meet the needs of students with mental illnesses. This collaboration also resulted in the creation of *Teaching Students with Emotional Disorders and/or Mental Illnesses*, a resource that offers service providers practical strategies to assist them with students who have these special needs.

Fetal Alcohol Syndrome (FAS)

- In consultation with partners and stakeholders, Alberta Learning revised the health curriculum (kindergarten to grade 9) to reflect changes in attitudes and behaviours regarding alcohol use.
- The department developed an FAS prevention resource to assist teachers with the implementation of the Health and Life Skills (kindergarten to grade 9) program and the Life Skills 10 Program of Studies.

Early intervention: prior to conception to age six

- An interministerial working group prepared the *Pre-conception to Age Six Initiative Framework and Plan* for review in April 2000 by the Partnering Deputy Minister's Committee. The plan includes goals related to healthy pregnancy and birth outcomes, optimal early childhood development and ongoing support for parenting.

Desired Outcome: (Affordability) Cost is not a barrier to learners participating in learning opportunities.

Alberta Learning's approach to sustainable funding involved the following actions:

Providing funding for basic education and adult education

- Increased support for schools by 12.6% ($355 million), for a total of more than $3 billion.
- Increased support for adult learning programs by 16.7% ($160 million), for a total of more than $1 billion.

Acting on recommendations from the funding framework review

- Caps were eliminated on funding for children with severe special needs and English as a Second Language students, which resulted in another $16 million for school boards in the province.
- Monthly payments to school boards from the Alberta School Foundation Fund were implemented to reduce the need for borrowing and maximize funding for instruction.

Providing one-time funding

- A one-time grant of $151 million was announced in August 1999 and distributed to boards on an equal per student basis. The intent of this investment was to eliminate accumulated deficits, address local needs and reward sound financial management.

- In a joint announcement with Alberta Infrastructure, Learning allocated an additional $38 million in one-time infrastructure grants to upgrade existing post-secondary facilities.

Increasing scholarship funding

- The value of Alberta Heritage Scholarship Fund core awards was increased for the 1999/2000 academic year. The raise resulted in substantially increased benefits for approximately 10,000 Albertans who achieved academic excellence at the high school and post-secondary levels.
- Introduced two new scholarship programs for 2000/2001: Jason Lang Scholarships to 3,000 students for first year achievement, and Laurence Decore Awards to 100 students for student leadership.

Monitoring institution compliance with tuition fee policy

- For 1998/99, the average tuition fee ratio for the learning system was 22.1%. The maximum average fee increase per full load equivalent for 2000/01 has been set at $243.50.

Desired Outcome: (Affordability) The learning system is affordable.

Strategies to ensure the overall affordability of the system included:

Improving the delivery of student financial assistance

- Alberta Learning was the first to reach an agreement with the Canada Millennium Scholarship Foundation on the design and delivery of Millennium Scholarships for Alberta students. As a result of this agreement, approximately 8,500 post-secondary students received approximately $26 million in need-based scholarships in January 2000.

Ensuring debt levels are manageable for learners and their families

- Approximately 21,300 post-secondary students qualified for $42.6 million in remission upon graduation. An additional $10.8 million was issued as Alberta Opportunities Bursaries. In 1999/2000 the average debt level of a graduating student on loan assistance for an undergraduate four-year program was $17,942 and for a two year program was $10,158. In 1999/2000 approximately 8,129 learners were assisted through interest relief.

Goal Two: Excellence in Learner Achievement

Desired Outcome: Learners demonstrate high standards across a full range of areas (optimizing full potential).

Strategies for fostering a world class education for all learners included:

Implementing a pan-Canadian agenda on quality education and standards

- Through the Council of Ministers of Education Canada (CMEC), worked with other provincial and territorial education ministries to develop coordinated responses to educational issues of common interest.
- In collaboration with CMEC, Statistics Canada and other provincial/territorial jurisdictions, published *Education Indicators in Canada: Report of the Pan-Canadian Education Indicators Program 1999*, part of an ongoing strategy to ensure the availability of standard provincial, national and international data to inform educational policy and program decisions.
- Alberta helped develop, with other provinces, an Interprovincial Common Core Curriculum for the carpentry trade.

Enhancing second language program initiatives

- Surveyed school systems about second language programs and developed a draft project plan to expand second language education in Alberta.
- Created the Greater South Francophone Education Authority.

Supporting the new high school mathematics program

- Alberta Learning supported the implementation of the new high school mathematics program by providing $2.2 million to regional consortia for teacher inservice and by providing workshops about diploma examinations for Pure and Applied Mathematics 30.

Creating the Alberta Initiative for School Improvement

- Through extensive consultation and collaboration, Alberta Learning and education partners created the Alberta Initiative for School Improvement (AISI) to improve student learning and performance which will provide $66 million per school year for approved projects. Workshops on preparing project proposals for funding were held across the province. Implementation by school jurisdictions is scheduled for September 2000.

Goal Three: Well Prepared Learners for Lifelong Learning, World of Work and Citizenship

Desired Outcome: Learners are well prepared for lifelong learning

For 1999/2000, Alberta Learning focused primarily on technology initiatives such as:

Information and Communication Technology Program

- The department completed the Information and Communication Technology (ICT) program of studies for implementation in September 2000 in grades 1 - 12.

Funding Internet-Learning Projects

- Alberta Learning signed a partnership agreement with Industry Canada that resulted in funding of over $500,000 in the 1999/2000 school year for GrassRoots. GrassRoots is a program that provides funding to help teachers and students create Internet-based collaborative learning projects.

Initiating studies to improve high school and post-secondary involvement

- Initiated a study of barriers to high school completion.
- Launched a research study to identify key factors that influence Albertans' decisions to pursue post-secondary education.
- Initiated the Universities Coordinating Council review of Alberta's admission and transfer policies to ensure that learners have the best possible access to post-secondary educational opportunities.

Desired Outcome: Learners are well prepared for work.

Many of Alberta Learning's strategies focused on the needs of youth who are finishing high school and making decisions about their further education or employment. These strategies include:

Preparing Youth for Work Initiatives

- Alberta Learning assisted the Alberta Technology Preparation Consortium and local school jurisdictions in their efforts to expand the Technology Preparation program, which provides secondary students with employability skills through applied academics, career education, practical skill training and work experience.

Alberta Youth Employment Strategy

- Along with Alberta Human Resources and Employment, Alberta Learning implemented the Alberta Youth Employment Strategy to help young people make successful transitions to work.

Collaboration with post-secondary institutions

- Alberta Learning worked with post-secondary institutions to identify opportunities for expanding post-secondary programming in areas of high workforce demand.
- In 1999/2000, ten applied-degree programs and 27 programs in information, computer and technology at the certificate, diploma, degree and graduate level were approved in response to skill and knowledge requirements identified by business and industry.

Other strategies that focused on ensuring a highly skilled workforce included:

Partnering with business and industry

- Alberta Learning initiated a project to define outcomes for the basic learning system, which included forming a Review Committee on Outcomes, made up of education stakeholders and partners.

Enhancing the Apprenticeship and Industry Training system

- Through the industry consultation process, amendments to the Apprenticeship and Industry Training Act were tabled in the Legislature in Spring 2000. These amendments will allow the Alberta Apprenticeship and Industry Training Board to be more responsive in dealing with apprenticeship issues and meeting industry's training and certification needs.
- Certified 4,424 journeymen up from 4,200 in 1998.
- Increased the number of students enrolled in the registered apprenticeship program (RAP) by 27%.
- A wider range of career choices are available in the Heavy Equipment Technician apprenticeship program through the development of four craft areas in this trade.
- Individual learning modules were developed in a number of the disignated trades to allow for greater flexibility in the delivery of technical training.

Enhancing the position of Alberta's workforce in the global economy

- The draft Alberta's *International Education Strategy* was developed to ensure that Alberta's education and training system will be internationally recognized for the high quality of its graduates, programs and services, and for providing international learning opportunities and partnerships which benefit learners and education stakeholders.
- Coordinated Ministerial mission to Mexico, reaffirming the Protocol of Understanding and Friendship with Jalisco and the Memorandum of Understanding on Cooperation between the Education Secretariat, Jalisco and Alberta Learning.

Goal Four: Effective Working Relationships with Partners

Desired Outcome: Joint initiatives meet the learning needs of Albertans.

Strategies for joint learning initiatives included:

Expanding student access to computer networks

- Alberta Learning, in partnership with Alberta Infrastructure, announced its intent to implement a provincial high-speed network to link all post-secondary schools, institutions, and school district offices.

Communicating to increase awareness and understanding of the learning system

- Worked with partners to pro-actively

communicate learning initiatives to Albertans. These initiatives included celebrating learning accomplishments through Education Week, developing a Back to School Information Kit and participating in the Alberta Connects Television program.
- Alberta Learning also launched an improved information package for post-secondary students that included information on student finance options, on-line applications, 24-hour telephone assistance and guides for planning a post-secondary education.

Desired Outcome: Joint initiatives contribute to the achievement of the social and economic goals of the province.
Alberta Learning participated in a number of joint initiatives to accomplish the activities cited under the other four goals. These initiatives include:

- The Native Education Policy Review, which is a province-wide consultation with stakeholders to develop a revised native education policy that will better meet the needs of First Nations, Metis and Inuit students. Recommendations are expected in September.
- The Minister's Forum on Lifelong Learning, held on November 19 and 20, 1999 to gather information from stakeholders about what needs to be done to further lifelong learning in Alberta.
- MLA Committee on Lifelong Learning, led by MLA Wayne Cao, to talk with stakeholders about how the department can help adults access learning opportunities to improve their employment potential and realize their career goals.
- Campus Alberta, a concept that envisions a seamless education system where all partners from basic learning, adult learning and apprenticeship collaborate to deliver quality learning opportunities. A symposium on Campus Alberta will be held in fall of 2000.
- MLA Committee on Growth and Density, led by Mark Hlady, to look at school jurisdictions that face rapid economic growth and make recommendations on what can be done to make the funding model more adaptive to changing local needs.
- Developed a transferable model for working collaboratively with partners in designing the Alberta Initiative for School Improvement, which is a program to improve student learning and performance by fostering initiatives that reflect the unique needs and circumstances within school jurisdictions.
- Held public consultations with more than 6,000 Albertans on such topics as curriculum development, school board funding and accountability, the Community Adult Learning Program Policy, the Apprenticeship Training Survey and the School Council review.
- Worked cooperatively with Alberta Corporate Services Centre (ACSC) to plan for the smooth implementation of appropriate shared services.
- MLA working group, chaired by Rob Renner, gathered input from the report of the School Council review that confirmed the role of parents and focused on improving communication and encouraging leadership.

Goal Five: Highly Responsive Ministry

Desired Outcome: The ministry demonstrates value for dollars.

Desired Outcome: The ministry demonstrates leadership and continuous improvement in administrative and business processes and practices.

To ensure Alberta Learning's ongoing effectiveness and continuous improvement, strategies included:

Streamlining Regulations and Policies

- Alberta Learning continues to review, streamline and revise regulations and policies for Basic Learning, Adult Learning and Apprenticeship and Industry Training in consultation with stakeholders as part of government's Regulatory Reform process.

  For Early Childhood Services to grade 12:

  - The Insurance regulation was repealed and the Home Education regulation was updated and re-enacted. The Student Transportation regulation and 9 other policies (Early Childhood Services, English as a Second Language, Locally Developed/Acquired and Authorized Junior and Senior High School Complementary Courses, Locally Developed Religious Studies Courses, Off-Campus Education, Public and Separate Schools, HIV/AIDS in Educational Settings, Home Education, and Practice Review of Teachers) were revised and tabled for approval. Eight policies (Controversial Issues in Education, Course Challenge, Learning Resources Credit Allocation, Materials Resource Centre, School Superintendents, Vocational Education, Withdrawal of Teacher Services and Human Sexuality Education) were reviewed and tabled for repeal.

  For Adult Learning:

  - The Student Financial Assistance Regulation replaced two former regulations.

  For Apprenticeship and Industry Training:

  - The Designated Trade Transitional Regulation was repealed and the Designation of Occupations and the Appeal Rules regulations were re-enacted.

Reviewing funding issues for high growth school jurisdictions

- Provided primary support to the MLA Committee on Growth and Density - a committee struck by the Minister to review funding issues faced by school jurisdictions in high growth areas or jurisdictions that are "magnet jurisdictions".

Developing an Information Technology strategy

- Through an inter-divisional team and various consultation processes, developed the Information Management and Technology Business Plan to improve the use and management of information within the department.

Consulting with stakeholders, partners and staff

- Alberta Learning created a Transition Team, consisting of stakeholders, partners and staff to provide input to the Ministry's reorganization plan and business plans for 1999-2002 and 2000-2003.

Enhancing communication, information, and service

- The department's System Improvement and Reporting Division was created in October 1999 to enhance system improvement by evaluating key programs and aspects of the system and recommending improvements.

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Appendix 2

Endnotes/Methodology for Results Analysis

ENDNOTE A: NOTES ON SURVEYS

Each year, Alberta Learning commissions telephone surveys with random samples of key stakeholder groups. The purpose of these surveys is to obtain their perceptions of how the learning system is performing in meeting learners' needs. Professional survey research firms conduct the surveys using trained interviewers and the Computer-Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to Alberta Learning. In the year 2000, more than 12,000 interviews were conducted with seven respondent groups.

The following table provides an overview of Alberta Learning's satisfaction surveys in recent years - the respondent groups surveyed and corresponding sample sizes each year, and the confidence intervals for each survey in the year 2000. Results are considered accurate within the confidence interval 19 times out of 20.

Alberta Learning Satisfaction Surveys: Sample Sizes and Confidence Intervals:

Target Groups_/Years /Surveyed	1995 1996	1996/ 1997	1997 1998	1998/ 1999	1999 2000	Confidence Interval (Current Year)
Parents of ECS - 12 Students	800	800	806	800	800	±3.5%
Public (re ECS - 12 System)	801	807	800	802	2,008	±2.2%
High School Students (Gr.10-12)	800	800	802	800	800	±3.5%
Parents of Children with Severe Special Needs	—	—	800	805	800	±3.5%
Graduates of Apprenticeship Programs	—	1,936	—	3,141	—	±1.8%
Employers of Apprentices	—	—	3,277	—	3,350	±1.7%
Employers of Post-secondary Graduates	—	—	1,541	—	1,467	±2.5%
Public (re adult learning system) Total				2,000	3,000	±1.8%
- Public: Adult Learners	—	—	—	1,000	992	±3.2%
- Public: Not Adult Learners	—	—	—	1,000	2,008	±2.2%

When comparing results of satisfaction surveys over time, it is important to remember that small changes in satisfaction/agreement levels from year to year may be a result of sampling variation. Endnote B provides a detailed explanation of sampling variation and significant differences in survey results over time. Sampling variation also should be considered when comparing current and historical satisfaction levels to targets set out in the department's three-year plans.

If the target for the current year of a particular satisfaction measure falls within the confidence interval of the satisfaction level for the current year on that measure, that result is interpreted as having met the target. For example, if the target for a measure of parent satisfaction for the year 2000 was 90%, and the survey result on that measure was 87%, we would consider the target to have been met, since the target falls within the confidence interval of the measure (±3.5%).

Core Human Resource Measures Surveys: 1998 and 1999

The Advisory Group conducted *the Government of Alberta Core Human Resource Measures Survey* in November, 1998, interviewing 2,312 Government of Alberta employees, including 103 Alberta Education employees and 116 Advanced Education and Career Development employers (a total of 229 interviews for the two departments combined - "Alberta Learning 1998"). For the 1999/2000 survey (conducted from November, 1999 to January, 2000 by Research Innovations Inc.), a total of 3,585 Alberta government employees were interviewed by Research Innovations, Inc. The Alberta Learning sub-sample was 499 employees. For both surveys, random sampling was used to interview both management and non-management employees. Telephone interviews were conducted using the Computer Assisted Telephone Interviewing (CATI) system. The sample size, satisfaction level, confidence level, and margin of error for each group were as follows:

	Respondent Group	Sample Size	Satisfaction Level	Confidence Level	Margin of Error
a)	1998: Alberta Government	2,312	76%	0.95	2.0%
b)	1998 Alberta Education	103	79%	0.95	8.5%
c)	1998 AECD	116	82%	0.95	8.5%
b+c	**1998 Alberta Learning[1]**	**229**	**81%**	**0.95**	**5.3%**
d)	1999 Alberta Government	3,585	72%	0.95	2.0%
e)	1999: Alberta Learning	499	80%	0.95	4.0%

Note:

1. Data for "Alberta Learning 1998" are the combined data for the former departments of Alberta Education and Alberta Advanced Education and Career Development. Data were combined to facilitate comparisons with Alberta Learning data for 1999/2000.

ENDNOTE B:TECHNICAL NOTE: SIGNIFICANT DIFFERENCES IN SURVEY RESULTS OVERTIME

In presenting survey results, statistically significant differences are identified by comparing the base year (1996 in most cases) to the current year (2000). In this report, satisfaction/agreement levels for 2000 which are significantly higher or lower than the satisfaction/agreement level for that indicator in the base year are noted.

As satisfaction measures in this report are based on responses from **samples** of parents, students and the public (and not the entire population), the results may differ from actual satisfaction by about plus or minus 3.5% (for samples of about 800) and 2.2% (for samples of 2,000). Repeated samples in a given year might generate slightly different satisfaction levels.

A difference in satisfaction or agreement levels from 1996 to 2000 for a specific question is significant if it is larger than what could be expected due to sampling variation. Significance is reported at the .05 confidence level (i.e., we would obtain the same results with repeated samples 19 times out of 20). Two factors are relevant in establishing significant differences between responses to particular questions from 1996 to 2000:

- **Sample size:** in large samples (e.g., samples of 800 or more), smaller differences are sufficient to establish

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significance. It is more likely that the characteristics of a large sample approximate those of the entire population than a small sample. In small samples (e.g., Special Education surveys: sample of 347), larger differences are necessary to establish significance.

- **Population diversity:** where the population is highly uniform on the characteristic of interest (i.e., if nearly all members agree or are satisfied), small differences in results based on samples are sufficient to establish significance. In more diverse populations (i.e., where half the population agrees and half disagrees), larger differences are necessary to establish significance. The table below shows how the margin of error varies for survey results generating highly uniform and highly diverse satisfaction or agreement levels, and with different sample sizes.

Agresti and Finlay (*Statistical Methods for the Social Sciences*, 1988, 2nd *Edition*, pp 165-170) provide a detailed discussion of the statistical procedures used in this analysis.

Margin of Error for Survey Results at 95% Confidence Level; Sample Sizes of 800 and 2,000

	Where the Satisfaction/Agreement Level on a Survey Question is:										
	1% or 99%	5% or 95%	10% or 90%	15% or 85%	20% or 80%	25% or 75%	30% or 70%	35% or 65%	40% or 60%	45% or 55%	50% or 50%
For a sample size of 800, the margin of error is:	±0.8%	±1.7%	±2.4%	±2.9%	±3.2%	±3.5%	±3.7%	±3.8%	±3.9%	±4.0%	±4.0%
For a sample size of 2,000, the margin of error is:	±0.4%	±1.0%	±1.3%	±1.6%	±1.8%	±1.9%	±2.0%	±2.1%	±2.1%	±2.2%	±2.2%

Source: Statistics Canada: *Conducting a Survey: Processing, Interpreting and Presenting Survey Results*, (Workshop Material) 1998.

ENDNOTE C: NOTES ON PERFORMANCE MEASURES

Goal One: High Quality Learning Opportunitie

1.1 Percentage of high school students, parents (of ECS-12 students) and the public satisfied overall with the quality of education.

This measure is based on data from Alberta Learning's annual telephone surveys. Parents were asked about their satisfaction with the education their child is receiving; students were asked about their satisfaction with their own education; the public were asked about their satisfaction with the quality of education that students in their community are receiving.

1.2 Percentage of adult Albertans satisfied that adults taking education or training are getting an appropriate combination of skills and knowledge to prepare them for the workforce.

Respondents to Alberta Learning's annual telephone surveys were asked how satisfied they were that adults taking education or training are getting an appropriate combination of skills and knowledge to prepare them for the workforce.

1.3 Participation of Albertans age 17 and over in credit and non-credit programs and courses. (New)

Since 1999, Alberta Learning has conducted its own survey of adult Albertans (age 17 and over) on their perceptions of the adult learning system as comparative Canada-wide data are not available regularly. This measure shows the proportion of Alberta adults who said that they had taken some education or training in the last 12 months.

Last year's AECD Annual Report used data from Statistics Canada's *Adult Education and Training Surveys* (1994, 1998) to report on this measure. Results were as follows:

	1993 (rank among provinces)		1997 (rank among provinces)	
Alberta	40%	(1st)	34%	(2nd)
Canada	35%		31%	

1.4 Percentage of parents of school children with severe special needs satisfied with services for their child.

In Alberta Learning's annual surveys, parents were asked about their overall satisfaction with services for their child, and also about their satisfaction with specific aspects of those services.

Supplemental Information (Percentage of Parents of Children with Severe Special Needs Who Strongly Agree/Agree That it Was Easy to Access Each Specific Service Their Child Received)

Service	1998/99	1999/00	Service	1998/99	1999/00
Teacher Assistant/Aide:	71.9%	71.0%	Psychiatry/psychology	68.7%	68.4%
Speech-language therapy	79.6%	72.8%	Management of behavior problems	74.3%	71.0%
Physiotherapy	84.0%	70.8%	Sign language interpreter	73.8%	72.7%
Audiology	75.8%	80.3%	Physical needs	83.45%	83.6%
Occupational therapy	77.8%	73.3%	Handicapped Children's Services	74.6%	76.0%
Respiratory therapy	71.4%	75.8%	Child welfare	81.7%	77.4%
Regular medication/injections	84.0%	87.1%	Probation supervision	68.0%	71.4%
Emergency medication/injections	73.3%	79.5%	Institutional placement	67.7%	53.3%
Equipment or supplies	55.2%	70.5%	Native liaison worker	75.9%	83.3%
Personal counseling	73.3%	76.0%	Others	75.4%	—

Source: Alberta Learning: The Advisory Group Surveys – 1999; Criterion Research Corp. Surveys – 2000.

1.5 Revenue sources for post-secondary credit programs.

Post-secondary institutions are required to submit annual revenue, expenditure, tuition fee revenue and net operating expenditure data to Alberta Learning through the Financial Information Reporting System (FIRS). In addition, the department receives annual audited financial statements for each institution.

Revenue sources used to fund delivery of post-secondary credit instruction programs are composed of three specific sources: tuition fees (subject to the Tuition Fee Policy), provincial grants, and other fees that students pay. To calculate the measure, total tuition fee revenues subject to the policy are divided by net operating expenditures. The net operating expenditures are calculated by eliminating all expenditures related to sponsored research, special purpose and trust activities, ancillary enterprises, non-credit instruction, apprenticeship instruction, off-campus credit instruction not supported by the Ministry, and third-party credit instruction. The dollar figures presented are the net operating expenditures for credit programs subject to the tuition fee legislation.

In this measure, total credit revenue is assumed to equal net operating expenditures for credit programs. Included in the Alberta Learning grants are unrestricted grants which are used to fund the operation of institutions. In this measure, Alberta Learning grants and other certain related student fees are assumed to fund credit programs. Other Revenue is the difference between total credit revenue and the sum of Ministry grants, Tuition Fee Revenue and other Credit Related Student Fees. Data for 1997/98 have been restated to include NorQuest College, as the college submitted its data after preparation of the 1998/99 Alberta Advanced Education and Career Development Annual Report. In addition, Grant MacEwan College restated its 1997/98 tuition fee revenues subject to policy in its 1998/2000 data submission. This restatement occurred within student resources and did not affect total revenues for 1997/98.

1.6 Percentage of parents and the public satisfied with their opportunities for involvement in decisions affecting education in their local schools. (New Core Measure)

Respondents to Alberta Learning's annual telephone surveys of parents and the public were asked how satisfied they were with their **opportunities for involvement** in decisions affecting education in their local schools.

1.7 Percentage of parents and the public satisfied with their actual involvement in decisions affecting education in their local schools.

In addition to being asked how satisfied they were with their opportunities for involvement, parent and public respondents to Alberta Learning's annual telephone surveys also were asked about their **actual involvement** in decisions affecting education in their local schools.

1.8 Percentage of parents and students who are satisfied that schools provide a safe and caring environment.

In Alberta Learning's annual telephone surveys, parents (ECS-12) and high school students were asked about their agreement that their school provides: a safe environment, a caring environment.

1.9 Satisfaction of Apprentices with the overall quality of their work experience and technical training.

This indicator reflects the percentage of a randomly selected sample of 1997/98 graduates (surveyed 6-18 months after graduation, in January-February, 1999) from Alberta's apprenticeship training system who were somewhat or very satisfied with the quality of their on-the-job work experience and technical training. These results are not comparable to the previous survey (1995/96 graduates, surveyed early in 1997), as different satisfaction scales were used (four point scale in 1999, three point scale in 1997).

1.10 Graduating post-secondary student satisfaction with overall quality of their post-secondary education.

- In surveys conducted by the institutions, graduates were asked to rate their overall satisfaction with the quality of their university educational experience. Each institution inputs the data via file transfer protocol to the department's Key Performance Indicators Reporting System (KPIRS). The most recent data provided by each institution has been used in calculations. Results for all universities and Grande Prairie Regional College are based on surveys of 1995/96 graduates. Results for public colleges, technical institutes, vocational colleges and private university colleges are based on surveys on 1997/98 graduates. Concordia University College results are for 1996/97 graduates. "No Responses" were factored out of the survey data. Results from prior years are not comparable as different satisfaction scales were used.

Supplemental Information: Percentage of students reporting satisfaction with overall quality of their post-secondary education (1998/99 graduates, surveyed in the year 2000)

	Very Satisfied	Satisfied	Neither Satisfied nor Dissatisfied	Dissatisfied	Very Dissatisfied
Universities	15%	62%	18%	5%	1%
Private University Colleges	37%	54%	8%	1%	0%
Vocational Colleges	53%	34%	11%	1%	1%
Public Colleges	36%	47%	13%	2%	1%
Technical Institutes	27%	48%	19%	4%	1%
System Total	**28%**	**52%**	**16%**	**3%**	**1%**

Notes:

1. "Public Colleges" includes the former Vocational Colleges, which became part of the public college system on September 1, 1997.
2. Percentages may not add to 100 due to rounding.
3. Information from graduates of Grant MacEwan and NorQuest colleges is not included, as it is not comparable.

1.11 Post-secondary Full Load Equivalent (FLE) enrollment.

Data are extracted from the Learning and Enrollment Reporting System (LERS) maintained by the Information Access and Reporting Branch. "Full Load Equivalent" is a standard measure of enrollment; one FLE represents one student for a standard academic year taking a full course load. Credit enrollment includes learners in degree, diploma, certificate and other credit offerings.

1.12 Enrollment in a range of available post-secondary programs and areas of study. (New)

Data are extracted from the Learning and Enrollment Reporting System (LERS) maintained by the Information Access and Reporting Branch. This measure reflects the variety of learning opportunities that are available to adult Albertans by providing the number and percentage of full-load equivalent enrollment (see 1.11 above) in the variety of programs and subject areas of study that are available.

1.13 Percentage of students (ECS-12) who are enrolled in various delivery choices within the public education system.

Data are extracted from the Corporate Data Warehouse, Information Management Services. This measure indicates the number and percentage of students registered in selected program and delivery choices offered in the public ECS-12 learning system. Also shown is the number of school authorities that offer each of these choices. In addition to choices within the public system, parents also have the choice of accessing private schools. Senior high school students can choose from an extensive selection of courses as well. In addition to changes in total enrollment in these delivery choices, enrollment is redistributed among the available alternatives as new delivery choices become available. Newer program and delivery choices, such as Charter Schools and Virtual Programs, may attract some students from other available choice options. For example, the increased enrollment in Virtual Programs may account for some of the decreased enrollment in Home Education Programs. The following table shows provincial aggregate enrollment in recent years in the public system, in other schools and total provincial enrollment (public + other).

Supplemental Information: Public System, Other and Total Provincial Enrollment

Authority Type	1995/96	1996/97	1997/98	1998/99	1999/2000
Public System:					
- Public	406,498	409,222	413,247	418,632	419,903
- Separate	113,438	116,859	120,962	123,605	125,862
- Francophone	1,761	1,798	1,925	2,137	2,264
- Charter	230	1,467	2,133	1,716	2,074
Public System Total	**521,927**	**529,346**	**538,267**	**546,090**	**550,103**
Other:					
- ECS Private Operators	3,115	3,001	2,574	2,535	2,619
- Private School	20,847	21,416	22,218	23,548	23,874
- Federal Indian Affairs	3,087	6,336	8,187	7,745	8,555
- Provincial	20	3,374	2,823	2,202	2,422
Other Total	**27,069**	**34,127**	**35,802**	**36,030**	**37,470**
Total (Public + Other)	**548,996**	**563,473**	**574,069**	**582,120**	**587,573**

Note: Data are as of May 31, 2000.

1.14 Perceptions of learners, parents and the public that learners have ease of access to lifelong learning. (New)

Samples of parents (ECS-12), high school students and the public were asked in telephone surveys about their agreement that "learners have ease of access to lifelong learning". This question was asked relative to **all learners** (ECS-12 learners and adult learners). The public (including the subgroup - adult learners) were asked about their agreement that "most **adults** are able to access the education or training they want". A different question was used for the public/adult learners to obtain feedback specifically regarding accessibility of adult learners.

1.15 Average post-secondary student assistance award.

Data are from the Students Finance mainframe system, Learner Funding Branch. The **average post-secondary student assistance award** is the annual average financial assistance provided to academically qualified adult learners so that they can pursue a post-secondary education when financial need has been identified. It is calculated by dividing the total student financial assistance by the total number of students receiving assistance each fiscal year. Calculation of the **average net cumulative debt of a post-secondary learner in their final year of study** is based on those learners who began studies between April 1 and March 31 each fiscal year, and who indicated on their student loan application that they were in their final year of study.

1.16 Interprovincial ECS-12 spending per student per year.

Spending includes public and private schools. Public includes:

(i) federal schools and schools for the blind and deaf;
(ii) provincial and federal departments' spending on ECS-12 education;
(iii) academic education in federal penitentiaries and provincial reform schools; and
(iv) departmental administration.

Data for Canada and the provinces are presented in the table on the following page. Each province's ECS-12 expenditures are divided by total enrollment (public, private, federal and foreign). Figures for Canada are calculated by dividing total expenditures in all provinces by total enrollment in all provinces.

Supplemental Information: Data for Canada and all provinces.

	1995/96 (E)	1996/97(E)	1997/98 (E)	1998/99(E)	1999/2000(E)
Canada	**6,673**	**6,763**	**6,797**	**6,830**	**6,787** (Rank)
Newfoundland	5,269	5,591	5,504	5,899	5,834 (9th)
Prince Edward Island	4,893	4,774	5,146	5,744	5,549 (10th)
Nova Scotia	5,499	5,578	5,542	6,094	6,071 (8th)
New Brunswick	5,991	6,189	6,367	6,459	6,824 (4th)
Quebec	7,090	7,025	6,736	6,895	7,050 (2nd)
Ontario	6,781	6,964	7,057	6,876	6,631 (6th)
Manitoba	6,957	7,033	7,262	7,404	7,601 (1st)
Saskatchewan	5,953	6,045	6,272	6,515	6,501 (7th)
Alberta	**5,826**	**5,881**	**6,197**	**6,487**	**6,689 (5th)**
British Columbia	6,945	7,003	6,984	6,987	6,920 (3rd)

Sources: Statistics Canada: Catalogue #81-003; *Education Quarterly Review* (Quarterly), Vol. 6, No. 3 (2000); Vol. 5, No. 3 (1999).
Note: Estimates are represented by (E).

1.17 Provincial uniform equalized property tax rates for basic education.

Changes in the annual provincial equalized property tax rates illustrate changes in the contribution that property tax payers make towards the revenue available for the basic learning system. The uniform provincial mill rate is the property tax rate used by the province to calculate each municipality's financial contribution to the education system. A municipality's tax contribution is calculated by multiplying the provincial property tax (mill) rate by that municipality's equalized assessment base. The equalized assessment base is determined by a provincial Assessment Equalization Board that adjusts the value of the properties in a municipality to current market conditions. With the exception of four Improvement Districts and one municipality, all municipalities in Alberta are taxed at the same provincial rate in the year 2000. Provincial mill rates for education are established annually by an Order in Council. Data on mill rates are from School Finance, and are available online at: http://www.ednet.edc.gov.ab.ca/news/2000/march/IB_Uniform_Rate.html

1.18 Total post-secondary institution revenues by source.

This measure shows the share of major funding sources of **total** institutional revenues. Institutions report revenue though the Financial Information and Reporting System (FIRS). These revenues support the delivery of credit and non-credit instruction, ancillary services and federally sponsored research at the universities.

1.19 Average annual institutional cost per post-secondary learner in credit programs.

This indicator shows the average annual program cost per full-load equivalent (FLE) learner for credit instruction and excludes all research expenditures. Each institution provides the data by input to the Key Performance Indicators Reporting System (KPIRS). Full load equivalent is a standard measure of enrollment in which one FLE represents one student for a standard academic year taking a full course load. Credit enrollment includes learners enrolled in degree, diploma, certificate and other credit offerings.

1.20 Labour force participation rate and unemployment rate by educational attainment.

The **participation rate** measures the proportion of Albertans of working age (15 years of age and older) who are participating in the labour force (either working or actively seeking work). Of those participating in the labour force, the proportion that are unable to find work is the **unemployment rate**.

Supplemental Information: Relationship Between Education, Labour Market Participation and Unemployment

		1995	1996	1997	1998	1999
Labour Market Participation	**Alberta Total**	72.3	72.3	72.1	72.5	72.6
	University degree	84.9	85.1	83.6	84.2	82.8
	Post-secondary certificate or diploma	80.8	80.5	80.9	79.8	81.1
	Some post-secondary	76.5	74.7	75.3	76.7	76.2
	High school graduate	77.8	77.9	75.7	77.1	77.0
	Some high school	59.4	59.3	59.6	58.4	58.7
	0 - 8 years	33.9	33.0	30.8	30.9	31.8
Unemployment Rate	**Alberta Total**	7.8	6.9	5.8	5.6	5.7
	University degree	4.1	4.2	3.2	3.4	3.4
	Post-secondary certificate or diploma	7.1	5.7	4.2	4.6	4.5
	Some post-secondary	8.2	7.3	6.7	5.4	6.5
	High school graduate	7.3	6.2	5.3	5.1	5.2
	Some high school	12.4	12.2	10.9	10.6	10.9
	0 - 8 years	9.2	9.2	10.9	6.7	6.0

Source: Statistics Canada: Labour Force Survey: 1995 – 1999.

Goal Two: Excellence in Learner Achievement

2.1 Percentage of parents (ECS-12) and high school students who agreed teachers help students achieve learning expectations and high standards.

Teachers, through direct instruction of students, play a critical role in whether or not the learning system meets the goal of excellence in learner achievement. Samples of high school students and parents (of ECS-12 students) were asked in Alberta Learning's annual surveys about their agreement with selected statements relating to this measure.

2.2 Percentage of students in grades 3, 6 and 9 writing provincial achievement tests who achieved the acceptable standard and the percentage who achieved the standard of excellence, including participation. (Note: Measure is changed from Restated Plan)

Since 1994/95, students in grades 3, 6 and 9 write provincial achievement tests annually in the core subjects: language arts, mathematics, science and social studies near the end of each school year. Test results are recorded and aggregated in customized software - the *Marking Centre Inventory System (MCIS)* and the *Marking Centre Scoring System (MCSS),* written in *Access, Sequel Server* and *Visual Basic* programming languages. The provincial reports (*The Achievement Test Multiyear Reports 1996-2000)* are prepared with the *Statistical Package for the Social Sciences (SPSS)* and are available online at: http://ednet.edc.gov.ab.ca/studenteval/homepage.asp

The achievement test results for grades 3, 6 and 9 provide information on how well students are meeting provincial standards in the core academic subjects. Results from the achievement tests administered in grades 3, 6 and 9 are reported in relation to the acceptable standard and the standard of excellence.

A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course – an ability to integrate information and evaluate it from various points of view. The student shows a high level of proficiency with skills, applying knowledge in appropriate ways to new problems in the course. Achievement expectations are based on the curriculum expectations as determined through consultation with a wide range of stakeholders. The achievement expectations were established shortly after the achievement program was developed in 1984, and these also have been vetted through various advisory committees of community members and educators since that time. Once the cut score is determined through item development committees of teachers, the test design is vetted through committees of stakeholders, and by a standard setting committee of 20 teachers, the standard setting committee which uses a modified Angoff process. The final decision of this process is reviewed by Learning Assessment staff and is open to the general community. Cut scores are published in the detailed school reports. Reaction is obtained as to the appropriateness of the cut scores from parents, community members and the educational community. The process usually is repeated for two or three years to ensure consensus on the cut score. Once the cut score has been determined, linear equating is used to ensure consistent standards from year to year. The Provincial Advisory Curriculum Committee also reviews the achievement expectations and results yearly. Currently, the Learner Assessment Branch has an advisory committee, Accounting for All Students, which is reviewing the reporting of achievement test results, including the standards for the tests.

The following table shows the proportion of all students in a grade who have demonstrated, on a particular achievement test, that they can do what is expected in the course. Reporting based on the number enrolled allows for comparisons over time, taking into account any changes in participation on the test. Not all students write the provincial achievement tests. Achievement test results are not available for students who were absent, who were excused from writing by the superintendent (because participation would be harmful to the student, or the student could not respond to the test instrument), who wrote but whose results were withheld, or who wrote only one part of a language arts test. It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Supplemental Information: Percentage of all Students in Grades 3, 6 and 9 Demonstrating the Standards on Provincial Achievement Tests

Subject		Standard	1995/96	1996/97	1997/98	1998/99	1999/2000
Grade 3	Language Arts	excellence	19%	13%	14%	15%	18%
		acceptable	81%	82%	80%	83%	84%
	Mathematics[2]	excellence	–	–	19%	24%	26%
		acceptable	–	–	75%	80%	82%
Grade 6	Language Arts	excellence	14%	15%	13%	16%	19%
		acceptable	79%	79%	78%	79%	80%
	Mathematics[2]	excellence	–	–	16%	16%	16%
		acceptable	–	–	77%	77%	79%
	Science[3]	excellence	–	13%	17%	23%	25%
		acceptable	–	73%	75%	79%	79%
	Social Studies	excellence	15%	16%	16%	16%	20%
		acceptable	74%	74%	73%	76%	79%
Grade 9	Language Arts	excellence	10%	10%	10%	11%	14%
		acceptable	80%	79%	78%	79%	80%
	Mathematics[2]	excellence	–	–	13%	14%	14%
		acceptable	–	–	64%	64%	67%
	Science	excellence	17%	14%	12%	13%	13%
		acceptable	75%	72%	71%	71%	72%
	Social Studies	excellence	14%	14%	13%	16%	16%
		acceptable	73%	75%	71%	73%	73%

Notes:

1. The percentage of students achieving the acceptable standard includes students achieving the standard of excellence.
2. In 1998, new standards were set for the mathematics tests to more accurately reflect the revised Alberta Program of Studies for K-9 Mathematics. Consequently, results from prior years are no longer comparable.
3. The new Grade 6 Science curriculum was optional in 1995/96 and fully implemented in 1996/97.
4. Percentages presented here differ slightly from those appearing in Alberta Education's 1998/99 Annual Report, as students writing in French are included.

2.3 Percentage of students writing grade 12 diploma examinations who achieved the acceptable standard.

Results on diploma examinations show how well students are meeting provincial standards as outlined in the Programs of Study. Results are reported in relation to the acceptable standard and also the standard of excellence. A student achieving the acceptable standard demonstrates that s/he has met the basic requirements of the course. A mark of 50 per cent on the examination represents the acceptable standard in a diploma examination course. A mark of 80 per cent on the examination represents the standard of excellence and indicates that the student has demonstrated performance significantly beyond the minimum requirements of the course.

Achievement expectations are based on the curriculum expectations as determined through consultation with a wide range of stakeholders. The achievement expectations were established shortly after the achievement program was developed in 1984, and have been vetted through various advisory committees of community members and educators since that time. Once the cut score determined through item development committees of teachers, the test design is vetted through committees of stakeholders, and by a standard setting committee of 20 teachers which uses a modified Angoff process. The final decision of this process is reviewed by Learner Assessment staff and is open to the general community. Cut scores are published in the detailed school reports. Reaction is obtained as to the appropriateness of the cut scores from parents, community members and the educational community. The process is usually repeated for two or three years to ensure consensus on the cut score. Once the cut score has been determined, linear equating is used to ensure consistent standards from year to year. In addition, standard setting committees and item development committees are asked for their opinions. The Provincial Advisory Curriculum Committee also reviews the achievement expectations and results yearly.

The diploma exam mark is worth 50 per cent of the final mark in a course; the school-awarded mark contributes the other 50 per cent. The proportion of grade 12 students completing diploma examination courses varies from year to year and from school to school depending on course enrollments and student success in achieving course requirements.

Test results are recorded and aggregated in customized software - the *Marking Centre Inventory System (MCIS)* and the *Marking Centre Scoring System (MCSS)*, written in the *Access, Sequel Server* and *Visual Basic* programming languages. The provincial reports (*The Diploma Examination Multiyear Reports 1996-2000)* are prepared with the *Statistical Package for the Social Sciences (SPSS)* and are available online at: http://ednet.edc.gov.ab.ca/studenteval/homepage.asp

The table "Percentages of Grade 12 Students Completing Grade 12 Diploma Examination Courses" shows the percentage of grade 12 students who received a final mark in each diploma examination course for the last five school years.

2.4 Percentage of students who received a high school diploma or certificate or enter post-secondary studies within six years of entering grade 9.

The measure indicates the percentage of Alberta students who complete high school, or enter an Alberta post-secondary institution *directly from high school* **within six years** of entering grade 9. Data on student attainment are from the Student Record System, which is maintained by Information Services. Demographic data are from Statistics Canada.

Although not part of the measure specified in the business plan, the display also shows completion rates within four years of entering grade nine ("on-time" completers). The different timeframes for completion reflect the fact that, while the majority of students complete high school within four years of entering grade 9, others take one, two or more years before completing.

2.5 Percentage of parents (of ECS-12 students) and the public who are satisfied that learning standards are high enough.

Parent and public perceptions provide feedback from key stakeholders as to whether learning standards in the K-12 system are too high, about right or too low. Data for this measure was generated by Alberta Learning's annual telephone surveys of parents (of ECS - 12 students), and the public. Respondents were asked if they feel that learning expectations for students are "too high, about right or too low".

2.6 Alberta student results on national and international tests.

The School Achievement Indicators Program (SAIP), coordinated by the Council of Ministers of Education, Canada (CMEC), tests a representative sample of 13 and 16 year old students in each province and territory in mathematics, language arts and science every three years. In 1999, students were tested in science. SAIP tests are designed to reflect pan-Canadian learning expectations. The SAIP tests are developed with extensive involvement of classroom teachers and provincial/ territorial education ministry personnel across the country. The test-results review process also allows for input from other educators, as well as representatives of business and community groups.

Supplemental Information: Percentage of 13-year-old and 16-year-old Alberta Students Achieving Levels of Achievement on the 1999 School Achievement Indicators Program Science Test

		Alberta 1996	Canada 1996	Alberta 1999	Canada 1999	Pan-Canadian Expectations for 1999
Age 13:	Level 1	92	89	91	88	85
	Level 2	83	72	83	73	70
	Level 3	56	43	65	53	40
	Level 4	11	6	15	9	10
	Level 5	1	0	3	1	3
Age 16:	Level 1	94	95	97	94	95
	Level 2	91	88	93	87	85
	Level 3	79	69	86	76	70
	Level 4	42	26	50	32	35
	Level 5	8	3	12	6	10

Source: Council of Ministers of Education, Canada, 1996 and 2000.

2.7 Provincial apprenticeship testing program results. (New)

This display shows the percentage of apprentices who passed their final period exams and is calculated for the August 1, 1998 - July 31, 1999 school year. Data are from the Skilled Trades Information System (STIS), Board Support and Business Integration Branch, Apprenticeship and Industry Training Division. Only one year of results is provided because the previous year's results are not comparable due to the change in pass mark implemented on August 1, 1998. Final period examination results provide a measure of learner success in the apprenticeship and industry training system. It is one of the final steps before "certification" at which point graduates are recognized as having the skills and competencies in their trade. It is the culmination of a series of successful completions of on-the-job training, work experience and technical training, a process that usually takes 2 to 4 years depending on the trade.

2.8 Percentage of Albertans age 25-34 who completed high school, and percentage who completed post-secondary (includes inter-provincial comparisons). (New)

This measure shows the proportion of Albertans reporting they have high school and post-secondary credentials, compared to Canada and other provinces. Proportions for 25–34 year-olds are presented, as they represent recent outputs of Alberta's learning system.

Supplemental Information: National Comparisons: High School and Post-Secondary Completion

	High School Completion Rate (%)					Post-Secondary Completion Rate (%)				
	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999
Alberta	**86.0**	**86.4**	**86.9**	**87.5**	**87.5**	**51.2**	**51.7**	**53.3**	**54.8**	**55.4**
CANADA	83.7	84.7	85.9	86.6	87.1	52.3	53.9	56.2	57.5	58.3
British Columbia	86.2	88.6	88.3	88.6	89.6	49.1	51.9	52.8	54.9	54.5
Saskatchewan	81.1	81.5	83.8	85.1	84.8	44.7	45.8	49.9	52.3	51.8
Manitoba	80.1	83.3	82.6	83.1	84.7	46.0	47.4	49.4	51.1	51.6
Ontario	85.5	86.0	87.6	88.0	89.0	52.6	53.8	56.8	57.2	59.1
Quebec	80.9	81.7	83.4	84.5	84.0	55.7	58.2	60.5	62.7	62.2
New Brunswick	82.0	82.0	82.8	84.7	86.1	48.8	49.5	48.5	51.2	55.9
Nova Scotia	79.6	81.2	82.4	83.8	85.6	53.9	56.1	59.7	59.9	61.4
Prince Edward Island	78.3	78.1	78.4	81.3	83.6	49.5	49.2	49.5	53.2	55.2
Newfoundland	75.7	77.4	79.6	80.1	81.1	53.2	53.0	55.5	55.6	56.8

Source: Statistics Canada: Labour Force Survey, 1999 (special tabulation for Alberta Learning).

Goal Three: Well Prepared Learners for Lifelong Learning, the World or Work and Citizenship

3.1 Employment status of Alberta post-secondary graduates.

This measure shows the employment status of graduates in publicly funded post-secondary parchment programs at the time of the survey. Apprentices are not included here, as they are addressed in a separate survey; see 3.12. The survey instrument is in *the Key Performance Indicators Reporting Manual for Alberta Post-secondary Institutions*, (December, 1999), pp 46-48, available online at: http://www.aecd.gov.ab.ca/software/

Data are reported by institutions every two years. For university and private university colleges, the survey is completed two years after learners graduate. For colleges and technical institutes, surveys are conducted 6-9 months after graduation. In both cases, the surveys are census-based. Percentages in the display are based on all graduates (including those not in the labour force).

3.2 Percentage of Alberta employers satisfied with the public post-secondary education.

Alberta employers who had recently hired graduates of Alberta's adult learning system were asked in bi-annual surveys about their satisfaction with the academic/technical skills of those graduates. The display shows the percentage of surveyed Alberta employers who were somewhat or very satisfied with the academic/technical skills acquired by employees through Alberta's public post-secondary learning system. The 1997/98 survey addressed degree and diploma program graduates only, while the 1999/2000 survey addressed degree, diploma and certificate program graduates.

3.3 Percentage of adult Albertans satisfied with education or training taken in the last 12 months.

Respondents to Alberta Learning's annual public/adult learner telephone surveys were asked if they had taken any education or training in the past twelve months. Those who had were then asked about the extent to which they were satisfied with that education or training.

3.4 Parent and public satisfaction that curriculum focuses on what students need to learn: reading, writing, mathematics, technology skills, science and social studies. (New)

Parents (of ECS - 12 students) and the public were asked in Alberta Learning's annual telephone surveys about their agreement that the curriculum focuses on what students need to learn overall and in specific areas (reading, writing, mathematics, technology skills, science and social studies).

3.5 Percentage of high school students and parents (of ECS - 12 students) who agree school helps students improve their computer skills.

Parents (of ECS - 12 students) and high school students were asked in Alberta Learning's annual telephone surveys about their agreement that school helps students improve their computer skills.

3.6 Percentage of parents (of ECS - 12 students), high school students and the public who agree that high school graduates are prepared for lifelong learning.

Parents (of ECS - 12 students) and high school students were asked in Alberta Learning's annual telephone surveys about their agreement that high school graduates in Alberta are prepared to enter post-secondary education and training.

3.7 Perception of adult learners and the public that adult learners are prepared for lifelong learning. (New)

The public were asked in Alberta Learning's year 2000 telephone surveys about their agreement that adult learners have the skills and knowledge for lifelong learning. The survey sample was of sufficient size (n=3,000) to compare results for the public overall with results for a key subgroup - learners (n=992), those who had taken some education or training in the past 12 months.

3.8 Number of post-secondary learners awarded provincial scholarships. (New)

This measure shows that many learners in post-secondary education have excelled academically and supports the outcome "Learners' achievement is recognized." Data are from the Students Finance mainframe system, Learner Services Branch. The display shows a tally of all a scholarships awarded in four categories; Rutherford, Louise McKinney, Other Heritage Scholarships, and other provincial scholarships (Condon Scholarships). The tally includes only recipients registered in a post-secondary program in the year the scholarship is applicable.

3.9 High school work experience and registered apprenticeship program (RAP) course credits awarded. (New)

This measure shows total credits awarded, and total number of students achieving credits in Work Experience 15, 25 and 35, and all RAP courses with a course program code of 'RAP' or course subject code of 'RA'. Data are from the department's Corporate Data Warehouse, Information Services.

3.10 Employment rate of graduate journeymen in labour force.

This measure indicates the percentage of apprentice graduates in the labour force who were employed and in jobs related to their training. The calculation is based on surveys of graduates of the 1995/96 and 1997/98 school year commencing August 1st and ending July 31st. These graduates were surveyed 6 - 18 months after graduation in 1997 and 1999 respectively. Prior to graduation, apprentices were employed in related jobs while training.

3.11 Percentage of employers satisfied with the skills of their certified journeymen.

This indicator shows the percentage of employers involved in the Alberta apprenticeship training and trade certification system who were satisfied or very satisfied with the skills their employees acquired through the system. Alberta Learning's survey of employer satisfaction with apprentices was first conducted in February and March, 1998 and repeated in February and March, 2000.

3.12 Percentage of surveyed Alberta employers satisfied:

- **With the supply of post—secondary graduates**
- **That the system responds to employer needs**
- **With non-subject specific attributes of employees who have graduated from the post-secondary education system.**

Employers who hire recent graduates can offer valuable opinions on how well recent graduates are prepared for work.. Their satisfaction with the non-subject specific attributes of employees, with the supply of graduates, and that graduates are getting appropriate skills and knowledge are key indicators of the quality of outputs from Alberta public post-secondary institutions.

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3.13 Percentage of students writing provincial social studies assessments (grades 3, 6 and 9 achievement tests and grade 12 diploma examinations) who achieved the acceptable standard. (New)

Social Studies is a school subject that assists students to acquire the basic knowledge, skills and attitudes needed to become responsible citizens and contributing members of society. The content of social studies draws upon history, geography, economics and other social sciences. Since 1995, students have written provincial achievement tests annually in Grade 6 and Grade 9 Social Studies. Students have been writing diploma examinations in Social Studies 30 since 1984 and in Social Studies 33 since the 1995-96 school year. The achievement tests results for grades 6 and 9 and the diploma examinations for grade 12 provide information on how well students are meeting provincial standards in social studies as an indication of their preparation for citizenship. Data are from the *Achievement Test Multiyear Reports 1996-2000* and the *Diploma Examination Multiyear Reports 1996-2000*, which are available online at: http://ednet.edc.gov.ab.ca/studenteval/homepage.asp

3.14 Credits awarded in high school fine arts, Career and Technology Studies (CTS) and optional physical education courses. (New)

This measure shows the total credits awarded, and total number of students achieving credits, in high school physical education, fine arts, and CTS courses. Data are from Alberta Learning's Corporate Data Warehouse, Information Management Services.

3.15 Percentage of Albertans who report involvement in volunteer activities. (New)

Volunteer participation rates are the proportion of the population age 15+ in each province who volunteered their time to a group or organization in the past year. They show the extent to which Albertans demonstrate citizenship by volunteering their time for public/social causes.

Supplemental Information: Volunteer Participation Rates: Alberta and Canada, (Age 15+)

	1987	1997
Canada	27%	31%
Newfoundland	26%	33%
Prince Edward Island	34%	36%
Nova Scotia	32%	38%
New Brunswick	30%	34%
Quebec	19%	22%
Ontario	26%	32%
Manitoba	38%	40%
Saskatchewan	38%	47%
Alberta	**40%**	**40%**
British Columbia	29%	32%

Sources: 1997: *Caring Canadians, Involved Canadians: Highlights from the 1997 National Survey of Giving, Volunteering and Participating*, Canadian Heritage, Health Canada, Human Resources Development Canada, Statistics Canada, Volunteer Canada, Canadian Centre for Philanthropy, Catalogue No. 71-542-XIE; August, 1998. **1987:** *Survey of Volunteer Activity*, Statistics Canada, Household Surveys Division, 1988.

3.16 Participation rates of Albertans in arts, recreation, civic activities. (New)

The percentage of Canadians age 15 and over, by province, who reported in surveys that they had in the past year been members or participants in at least one of the following types of community organizations:

work related, sports or recreation, religious affiliated, community or school related, cultural, educational or hobby related, service club, fraternal, or political.

Supplemental Information: Percentage of Population Age 15+ Who Are Members or Participants in Organizations or Groups, Canada and Provinces, 1997

	Rate		Rate
Canada:	**50%**		
Newfoundland	49%	Ontario	52%
Prince Edward Island	50%	Manitoba	58%
Nova Scotia	55%	Saskatchewan	62%
New Brunswick	47%	**Alberta**	**55%**
Quebec	43%	British Columbia	54%

Source: *Caring Canadians, Involved Canadians: Highlights from the 1997 National Survey of Giving, Volunteering and Participating*, Canadian Heritage, Health Canada, Human Resources Development Canada, Statistics Canada, Volunteer Canada, Canadian Centre for Philanthropy, Catalogue No. 71-542-XIE; August, 1998.

3.17 International (visa) student enrollment in Alberta post-secondary institutions by sector. (New)

Data are provided by institutions to Alberta Learning's Learning and Enrollment Reporting System (LERS). Enrollment figures are "Full load equivalent" (FLE), which is a standard measure of enrollment in which one FLE represents one student for a standard academic year taking a full course load. A normal full load is the involvement required to complete a full year of study, typically during the fall and winter sessions of the academic calendar (i.e. September through April). Credit enrollment includes learners enrolled in degree, diploma, certificate and other credit offerings. Visa students are foreign students attending Alberta post-secondary institutions.

3.18 Percentage of journeymen with Red Seal certification. (New)

This measure shows the percentage of apprentices who received their training in Alberta and were issued a journeyman's certificate with a Red Seal in the same school year (the school year commences August 1st and ends July 31st). Data are from the Skilled Trades Information System (STIS), Board Support and Business Integration, Apprenticeship and Industry Training Division.

Goal Four - Effective Working Relationships with Partners

4.1 Satisfaction of partners who work with Alberta Learning. (New)

In February 2000, 38 representatives of provincial government departments and 14 representatives of stakeholder organizations in Alberta's learning system were asked in telephone interviews if Alberta Learning staff are collaborative, responsive and flexible in their working relationships with them. The following partner departments and stakeholder groups participated in the surveys.

Partnering Departments: AADAC, Children's Services, Community Development, Economic

Development, Health and Wellness, Human Resources and Employment, Infrastructure, Innovation &Science, International and Intergovernmental Relations, Justice and Attorney General, Personnel Administration Office. For the purposes of this survey, the Office of the Auditor General was included in the partner category.

Stakeholder Groups: Alberta Colleges - Institutes and Faculties Association, Alberta Colleges and Technical Institutes Students Executive Council, Alberta Home and School Councils' Association, Association of School Business Officials of Alberta, Careers - The Next Generation, College of Alberta School Superintendents, Confederation of Alberta Faculty Association - University of Alberta, Council of Presidents, Colleges & Technical Institutes/Grant MacEwan Community College, Council of Alberta University Students, Human Resources and Employment, The Alberta School Boards Association, The Alberta Teachers' Association, Students' Finance Board, Universities Coordinating Council - University of Alberta

4.2 Satisfaction of employers and graduates with the Apprenticeship and Industry Training System.

This measure provides feedback on the experiences of employers and graduates with the apprenticeship and industry training system. It is an indicator of effective working relationships among the major partners in meeting the needs of Albertans. Satisfaction surveys for apprenticeship graduates of the 1995/96 and 1997/98 school years were conducted in January and February of 1997 and 1999 respectively. The display shows the percentage of graduates of apprenticeship programs who answered "Yes" to the question "Based on your experience with the Alberta Apprenticeship and Industry Training System, could you have become an apprentice?". A "Yes" response is used as a proxy to indicate their satisfaction with the System. For employers, the question was more direct. The percentage that answered "Very Satisfied" or "Satisfied" to the question "Overall, how satisfied were you with the skills of your certified (principal trade) Journeymen?" is shown.

4.3 Enrollment in applied degree programs. (New)

Data are provided by institutions to LERS (Learning and Enrollment Reporting System). Applied degrees combine six semesters of formal instruction with an evaluated work experience component of at least two semesters. The programs involve employers in program design, delivery and the costs of the work experience element. Applied degree programs are designed to give learners maximum credit for previous education and allows them to get a degree while getting practical experience in business. Full-load equivalent (FLE) enrollment is a unit measure of enrollment which relates the degree of involvement or participation of students in a program to the normal full academic load for a normal full academic year in that program. A normal full load is the involvement required to complete a full year of study, typically during the fall and winter sessions of the academic calendar (i.e. September through April). Applied degree programs are limited to public colleges and technical institutes (not available at universities).

4.4 Post-secondary enterprise revenue.

Institutions report expenditure data to the department through the Financial Information and Reporting System (FIRS). Data are provided by the Institutional Planning and Coordination Branch. This measure shows how well institutions can lever non-government revenues. All non-government revenues except tuition fee revenues subject to policy, apprenticeship tuition fee revenues, earned capital contributions and ancillary services revenues are added to determine the total enterprise revenues. This total is divided by the total Alberta Learning grants to obtain the percentage of Enterprise Revenues. Post-secondary institutions are encouraged not only to work with their partners but also to have partners provide revenues to support the training of Albertans who will bring their skills to these partners. This supports the core measure: "Joint initiatives contribute to the achievement of the social and economic goals of the province.

4.5 Industry and non-profit university research funding as percentages of total university research funding.

This measure shows the level of investment in university research by non-government sources (industry and non-profit/community agencies) as well as federal and provincial funding. It shows the percentage universities' total research dollars that are contributed by industry and non-profit/community agencies. Data are provided by the institutions to the System Information Branch. There are several direct and spin off benefits of research on the economy of the province.

Goal Five - Highly Responsive and Responsible Ministry

5.1 Learners, employers and taxpayers are satisfied with the value for money spent on the learning system.

Parents (of ECS - 12 students) and the public (adults age 17+) were asked in Alberta Learning's annual surveys about their satisfaction with the value for money spent on ECS-12 schools in their community. The public also were asked about their satisfaction with value for money spent on adult learning institutions in their community, with results presented for the public overall, and for a key subgroup - adult learners (those who had taken a course/training during the past 12 months). Parents and the public were considered to have covered off the categories of employers and taxpayers in this measure.

5.2 Department spending as a percentage of total spending. (New)

Spending on department functions is comprised of ministry support services and program delivery support services. The sum of Ministry Support Services and Program Delivery Support is divided by the sum of Total Ministry Expense and Property Tax support to opted-out school boards. Data are from the Ministry Audited Financial Statements.

5.3 School jurisdiction spending on instruction and administration as percentages of total school jurisdiction spending.

For this measure, total jurisdiction and charter school spending in Alberta in each of the three categories (school based instruction and support/central administration/other) are divided by total jurisdiction/charter school expenditures, as reported in jurisdictions' and charter schools' Audited Financial Statements. "Central Administration" includes Board Governance, Central Administration, and Support Services. Central Administration expenses are capped at between 4% and 6%, depending on enrollment. "Other" includes Operations and Maintenance, Transportation, Debt Services and Transfers, and Community Services. Jurisdiction/charter school expenditure data are taken from their respective Audited Financial Statements. Data are aggregated at the provincial level by the School Reporting Unit, Budget and Fiscal Analysis Branch. Jurisdiction and charter school Audited Financial Statements are posted online at: http://ednet.edc.gov.ab.ca/funding/afs/

5.4 Post-secondary spending on administration as a percentage of total institution spending.

This measure is the ratio of the institutional support expenditures to an adjusted total expenditure. The adjusted total expenditure is the total expenditure minus expenditures related to ancillary services. This measure reflects administrative activities for all functions of a post-secondary institution such as the delivery of credit instruction, non-credit instruction, and sponsored research. The measure is the ratio of institutional support expenditures to an adjusted total expenditure (total expenditure minus expenditures related to ancillary services). The measure reflects administrative activities for all functions of a post-secondary institution such as the delivery of credit instruction, non-credit instruction, and sponsored research. Institutions report expenditure data through the Financial Information and Reporting System (FIRS). Data are provided by the Institutional Planning and Coordination Branch.

5.5 Number/percentage of staff accessing the learning account. (New)

This measure shows the number and percentage of staff who have accessed their learning account. Employees may have accessed their learning account more than once, but for the purpose of this measure, an unduplicated count was used. The count refers to the number of employees accessing the account during 1999/2000. Data were extracted from the department's IMAGIS database by the Human Resources Branch.

5.6 Percentage of staff who agree that the department provides the support needed to acquire or develop knowledge and skills in their current job. (New)

The *Government of Alberta Core Human Resources Measures Survey*, coordinated by the Alberta Personnel Administration Office (PAO) was initially conducted in November, 1998 and again from November 1999 to January 2000. Survey results for "Alberta Learning 1998" are actually the combined results for the two former departments (Alberta Advanced Education and Career Development and Alberta Education) from which Alberta Learning was formed in May, 1999. Additional information on these surveys is available at the PAO website:

http://www.gov.ab.ca/pao/corporate/corehr/core-hr-measures-project.htm

The display shows the percentage of staff in the Government of Alberta and in Alberta Learning who answered "strongly agree" or "somewhat agree" to the following survey question : *"As an employee of ________________ (the Alberta Public Service/Alberta Education/Alberta Advanced Education/Alberta Learning), would you say you strongly agree, somewhat agree, neither agree nor disagree, somewhat disagree, or strongly disagree that your organization provides support you need to acquire or develop knowledge and skills in your current job."*

5.7 Employer and apprentice satisfaction with the quality of service of apprenticeship staff.

Feedback from people who deal with department staff provides insight into the department's effectiveness. This display shows the percentage of employers and apprentices involved in Alberta's apprenticeship training system who feel that they receive satisfactory service from Alberta Learning's apprenticeship staff. Employers and apprentices are key partners in the system and their satisfaction with the quality of service of apprenticeship staff indicates a responsive Ministry. Employer satisfaction surveys were conducted in 1997/98 and 1999/2000. Satisfaction surveys for graduates of 1996/97 and 1997/98 were conducted early in 1997 and 1999 respectively, but results are not comparable, so only results for 1997/98 graduates are shown.

Appendix 3

Impact of Government Reorganization on Ministry Goals and Measures

Learning System Goals	Former AECD Goals	Former Education Goals
High Quality Learning Opportunities: • Responsive and Flexible • Accessible • Affordable	Research Excellence – The system through its universities, will pursue research excellence to increase access to and development of new knowledge. Accessibility – The system will encourage and support more accessible lifelong learning. Affordability – The system will provide quality learning opportunities to the greatest number of Albertans and research excellence at a reasonable cost to learners and taxpayers.	Education is responsive to students, parents and communities. Goal 2 Children in school have access to the services they require. Goal 3 Teaching in Alberta consistently is of high quality. Goal 4 Information technology is integrated into education to increase efficiency and flexibility of delivery. Goal 5 The funding system is fair, equitable and appropriate. Goal 6
Excellence in Learner Achievement		Students achieve high standards. Goal 1
Well-Prepared Learners for: • Lifelong Learning • World of Work • Citizenship	Responsiveness and Relevance – The system will increase its responsiveness and relevance to the needs of the individual learner, to research and to the social, economic and cultural needs of the province.	Education is focused on what students need to learn. Goal 1 Information technology is integrated into education to improve student learning. Goal 5
Effective Working Relationships With Partners		
Highly Responsive and Responsible Ministry	Effectiveness - The department will improve its effectiveness.	Alberta Education is managed effectively and efficiently to achieve government goals. Goal 8 The education system is open and accountable for achievement of results and use of resources. Goal 7

Impact of Government Reorganization on Core Measures

Former Alberta Education	Restated Plan	Other
• Grade 3, 6 and 9 students who achieve the acceptable standard on provincial achievement tests	✔	
• Grade 12 students who achieve the acceptable standard on diploma exams	✔	
• High school completion within six years of entering grade 9	✔	
• Parent and public satisfaction with opportunities for involvement in schools	✔	
• Satisfaction of parents with severe special needs children with services	✔	
• Satisfaction of parents and students who agree teachers help achieve learning expectations and high standards	✔	
• Parent and student agreement that schools help improve computer skills		• Supplementary measure
• Satisfaction of parents and the public with value of funds spent on schools	✔	
• Satisfaction of parents, students and the public with the overall quality of education	✔	
• Cost of department administrative services per public school student		• No longer relevant; replaced with efficiency measure for Alberta Learning: Department spending as a percentage of total spending
Former Advanced Education & Career Development		
• Adult participation in learning	✔	
• Public satisfaction with learning system	✔	
• Learner satisfaction with learning system	✔	
• Employer satisfaction with learning system	✔	
• Employment status of post-secondary graduates	✔	
• Granting council funding per faculty member		• Transferred to Innovation and Science
• Sources of revenue to fund credit programs	✔	
• Comparison of net authorized estimates to actual net operating expenditures		• Replaced with new measure noted above
• Program expenses as a percentage of total department expenses		• Replaced with new measure noted above

Appendix 4

Government Organization Changes: 1999/2000

This schedule gives a road map of the major program/entity changes as a result of the government reorganizations in 1999/2000. The left column identifies the ministries after the government reorganizations. Some ministries are new, merged or renamed. The center column identifies the major programs/entities in which there was a change in administration to the reorganized ministries. The right column identifies which ministry these programs/entities were located in before the government reorganizations.

Ministry	Program/Entity Changes	Previous Location
Agriculture, Food & Rural Development	• Alberta Opportunity Company	Economic Development
Children's Services (New)	• Social Support to Families With Children • Family & Community Support Services • Handicapped Children's Service & Daycare	Former Family & Social Services
Community Development	• Francophone Secretariat	Former Intergovernmental & Aboriginal Affairs
	• Protection for Persons in Care	Former Family & Social Services
	• Housing & Alberta Social Housing Corporation	Municipal Affairs
Economic Development	• Foreign Agriculture Marketing	Agriculture, Food & Rural Development
Executive Council	• Government Protocol	Former Intergovernmental & Aboriginal Affairs
Gaming (New)	• Community Lottery Grant Program	Community Development
	• Lottery Fund and some Lottery Funded Programs • Alberta Gaming and Liquor Commission	Economic Development
Government Services (New)	• Consumer & Corporate Services and Registry Services	Municipal Affairs
	• Regulatory Review	Treasury
Health & Wellness (Formerly Health)	• Alberta Alcohol & Drug Abuse Commission	Community Development
	• Services to Persons with Development Disabilities	Former Family & Social Services
Human Resources & Employment (New)	• Income Support to Individuals & Families • Employment & Training Support	Former Family & Social Services
	• Supports to Dependent Adults • Workplace Services • Labour Relations	Former Labour
	• Personnel Administration Office • Career Development • Labour Market Development Agreement	Former Advanced Education & Career Development

Ministry	Program/Entity Changes	Previous Location
Infrastructure (Merger of Public Works, Supply & Services and Transportation & Utilities)	• School & Post-Secondary Facilities	Former Education and AdvancedEducation & Career Development
Innovation & Science (Formerly Science, Research & Information Technology)	• Alberta Agricultural Research Institute	Agriculture, Food & Rural Development
	• Information Technology Services	Former Public Works, Supply and Services
	• University Research Excellence • University Intellectual Infrastructure (now in University Research Investments)	Former Advanced Education & Career Development
Justice	• Technology Commercialization Initiatives	Economic Development
Municipal Affairs	• Mediation Services	Former Family & Social Services
	• Safety Services • Freedom of Information & Protection of Privacy	Former Labour
	• Disaster Services	Former Transportation & Utilities
Resource Development (Formerly Energy)	• Northern Development	Executive Council
	• Forest Products Development	Economic Development & Environment
Treasury	• Employment Pensions	Former Labour

Other Renamed or Merged Ministries
Environment (formerly Environmental Protection)
International and Intergovernmental Relations (formerly Intergovernmental & Aboriginal Affairs)
Learning (merger of Education and Advanced Education & Career Development)

Appendix 5

Alphabetical List Of Entities' Financial Information In Ministry Annual Reports

ENTITIES INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Ministry, Department, Fund or Agency	**Ministry Annual Report**
Agriculture Financial Services Corporation	Agriculture, Food and Rural Development
Alberta Agricultural Research Institute	Innovation and Science
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Dairy Control Board	Agriculture, Food and Rural Development
Alberta Energy and Utilities Board	Resource Development
Alberta Foundation for the Arts	Community Development
Alberta Gaming and Liquor Commission	Gaming
Alberta Government Telephones Commission, The	Treasury
Alberta Heritage Foundation for Medical Research Endowment Fund	Treasury
Alberta Heritage Savings Trust Fund	Treasury
Alberta Heritage Scholarship Fund	Treasury
Alberta Historical Resources Foundation, The	Community Development
Alberta Informatics Circle of Research Excellence Inc.	Innovation and Science
Alberta Insurance Council	Treasury
Alberta Municipal Financing Corporation	Treasury
Alberta Oil Sands Technology and Research Authority	Innovation and Science
Alberta Opportunity Company	Agriculture, Food and Rural Development
Alberta Pensions Administration Corporation	Treasury
Alberta Petroleum Marketing Commission	Resource Development
Alberta Research Council Inc.	Innovation and Science
Alberta Risk Management Fund	Treasury
Alberta School Foundation Fund	Learning
Alberta Science, Research and Technology Authority	Innovation and Science
Alberta Securities Commission	Treasury
Alberta Social Housing Corporation	Community Development
Alberta Sport, Recreation, Parks and Wildlife Foundation	Community Development
Alberta Treasury Branches	Treasury
ATB Investment Services Inc.	Treasury
Awasak Child and Family Services Authority	Children's Services
Calgary Rocky View Child and Family Services Authority	Children's Services
Child and Family Services Authority – Region 13	Children's Services
Child and Family Services Authority – Region 14	Children's Services
Credit Union Deposit Guarantee Corporation	Treasury
Crop Reinsurance Fund of Alberta	Agriculture, Food and Rural Development
Department of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Department of Children's Services	Children's Services
Department of Community Development	Community Development
Department of Environment	Environment
Department of Gaming	Gaming

Entities Included In The Consolidated Government Reporting Entity (Cont'd)

Department of Health and Wellness	Health and Wellness
Department of Innovation and Science	Innovation and Science
Department of Justice	Justice
Department of Learning	Learning
Department of Resource Development	Resource Development
Department of Treasury	Treasury
Diamond Willow Child and Family Services Authority	Children's Services
Environmental Protection and Enhancement Fund	Environment
Gainers Inc.	Treasury
Government House Foundation, The	Community Development
Hearthstone Child and Family Services Authority	Children's Services
Ministry, Department, Fund or Agency	Ministry Annual Report
Historic Resources Fund	Community Development
Human Rights, Citizenship and Multiculturalism Education Fund	Community Development
Keystone Child and Family Services Authority	Children's Services
Lottery Fund	Gaming
Ma'Mowe Capital Region Child and Family Services Authority	Children's Services
Metis Settlements Child and Family Services Authority	Children's Services
Ministry of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Ministry of Children's Services	Children's Services
Ministry of Community Development	Community Development
Ministry of Economic Development[1]	Economic Development
Ministry of Environment	Environment
Ministry of Executive Council	Executive Council
Ministry of Gaming	Gaming
Ministry of Government Services[1]	Government Services
Ministry of Health and Wellness	Health and Wellness
Ministry of Human Resources and Employment[1]	Human Resources and Employment
Ministry of Infrastructure[1]	Infrastructure
Ministry of Innovation and Science	Innovation and Science
Ministry of International and Intergovernmental Relations[1]	International and Intergovernmental Relations
Ministry of Justice	Justice
Ministry of Learning	Learning
Ministry of Municipal Affairs[1]	Municipal Affairs
Ministry of Resource Development	Resource Development
Ministry of Treasury	Treasury
N.A. Properties (1994) Ltd.	Treasury
Natural Resources Conservation Board	Environment
Neegan Awas'sak Child and Family Services Authority	Children's Services
Persons with Developmental Disabilities Calgary Region Community Board	Health and Wellness

Entities Included In The Consolidated Government Reporting Entity (Cont'd)

Persons with Developmental Disabilities Central Alberta Community Board	Health and Wellness
Persons with Developmental Disabilities Edmonton Community Board	Health and Wellness
Persons with Developmental Disabilities Foundation	Health and Wellness
Persons with Developmental Disabilities Michener Centre Facility Board	Health and Wellness
Persons with Developmental Disabilities Northeast Alberta Community Board	Health and Wellness
Persons with Developmental Disabilities Northwest Alberta Community Board	Health and Wellness
Persons with Developmental Disabilities Provincial Board	Health and Wellness
Persons with Developmental Disabilities South Alberta Community Board	Health and Wellness
Ribstone Child and Family Services Authority	Children's Services
S C Financial Ltd.	Treasury
Sakaigun Asky Child and Family Services Authority	Children's Services
Sakaw Askiy Child and Family Services Authority	Children's Services
Silver Birch Child and Family Services Authority	Children's Services
Southeast Alberta Child and Family Services Authority	Children's Services
Sun Country Child and Family Services Authority	Children's Services
Supplementary Retirement Plan Reserve Fund	Treasury
Ministry, Department, Fund or Agency	Ministry Annual Report
Victims of Crime Fund	Justice
West Yellowhead Child and Family Services Authority	Children's Services
Wild Rose Foundation, The	Community Development
Windsong Child and Family Services Authority	Children's Services

ENTITIES NOT INCLUDED IN THE CONSOLIDATED GOVERNMENT REPORTING ENTITY

Fund or Agency	**Ministry Annual Report**
Alberta Cancer Board	Health and Wellness
Alberta Heritage Foundation for Medical Research	Innovation and Science
Alberta Mental Health Board	Health and Wellness
Alberta Teachers' Retirement Fund Board	Learning
Improvement Districts Trust Account	Municipal Affairs
Local Authorities Pension Plan	Treasury
Long-Term Disability Income Continuance Plan -Bargaining Unit	Human Resources and Employment
Long-Term Disability Income Continuance Plan -Management, Opted Out and Excluded	Human Resources and Employment
Management Employees Pension Plan	Treasury
Provincial Judges and Masters in Chambers Pension Plan	Treasury
Public Post Secondary Institutions	Learning
Public Service Management (Closed Membership) Pension Plan	Treasury
Public Service Pension Plan	Treasury
Regional Health Authorities	Health and Wellness
School Boards	Learning
Special Areas Trust Account	Municipal Affairs
Special Forces Pension Plan	Treasury
Universities Academic Pension Plan	Treasury
Workers' Compensation Board	Human Resources and Employment

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[1] Ministry includes only the department so separate department financial statements are not necessary.